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FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR THE YEAR

1915-16

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FINANCE DEPARTMENT REGISTRY OF THE SECRETARIAT
No. 341
XII 7-1

GENERAL ACCOUNTS.

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No. 1 A.—GENERAL ACCOUNT of the REVENUE and EXPENDITURE charged for the Year ended

REVENUE.		For details, *vide* page No.	AMOUNTS.
Principal Heads of Revenue—	£		£
Land Revenue	22,031,161		
Opium	1,913,514		
Salt	3,647,587		
Stamps	5,433,632		
Excise	8,632,209		
Customs	5,873,886		
Other Heads	5,334,386		
Total Principal Heads		31	52,866,375
Interest		59	1,096,417
Posts and Telegraphs		69	3,787,478
Mint		69	101,918
Receipts by Civil Departments		85	1,579,904
Miscellaneous		105	679,488
Railways: Net Receipts		137	17,977,103
Irrigation		153	4,779,079
Other Public Works		193	304,035
Military Receipts		215	1,241,740
TOTAL REVENUE			84,413,537
DEFICIT			1,188,661
TOTAL £			85,602,198

against REVENUE of the GOVERNMENT of INDIA, in *India* and in *England*.
31st March 1916.

EXPENDITURE.	For details, *vide* page No.	AMOUNTS.
		£
Direct Demands on the Revenues	31	9,467,370
Interest	59	1,190,364
Posts and Telegraphs	69	3,149,680
Mint	69	89,373
Salaries and Expenses of Civil Departments	85	18,868,215
Miscellaneous Civil Charges	105	5,128,675
Famine Relief and Insurance	125	1,000,000
Railways: Interest and Miscellaneous charges	137	13,901,665
Irrigation	153	3,721,096
Other Public Works	193	5,451,727
Military Services	215	23,503,093
Total Expenditure, Imperial and Provincial		85,471,258
Add—Provincial Surpluses, that is, portion of Allotments to Provincial Governments not spent by them in the year	259	385,711
Deduct—Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial Balances	259	*204,771*
TOTAL EXPENDITURE CHARGED AGAINST REVENUE £		85,602,198

No. 1B.—GENERAL ACCOUNT of the RECEIPTS and DISBURSEMENTS for the Year ended

RECEIPTS.	For details, *vide* page No.	AMOUNTS.
		£
Railway, Irrigation, and other Capital not charged to Revenue—		
Capital raised through Companies towards outlay on State Railways . . .	263	3,472,246
Capital contributed by Native States towards outlay on State Railways . . .	263	66,667
Raised and deposited by Railway Companies—		
On account of Subscribed Capital (Net)	263	393,201
Total Capital Account Receipts .		3,932,114
Debt, Deposits, and Advances—		
Permanent Debt (Net incurred)	313	2,379,884
Unfunded Debt (Net)	313	899,842
Deposits and Advances (Net)	313	5,829,927
Loans and Advances by Imperial Government (Net Repayment) . . .	313	15,103
Loans and Advances by Provincial Governments (Net Repayment) . . .	313	308,232
Loans to Local Boards for Railway Construction	313	7,709
Secretary of State's Bills drawn	313	(b) 4,590,034
Sterling Bills on London	313	(c) 4,668,000
Total Debt, Deposits, and Advances .		18,698,681
TOTAL RECEIPTS .		22,630,795
	£	
Opening Balance on April 1st, 1915—India	14,779,334	
" " England . . .	(a) 7,913,236	
		313 22,692,570
GRAND TOTAL . £		45,323,365

(a) Of this amount £8,322 represents the funds of the Gold Standard Reserve
(b) In addition to £15,764,483 on account of remittances of the Gold Standard and the Paper Currency Reserves.

of the Government of India, in *India* and in *England*,
31st March 1916.

DISBURSEMENTS.	For details, *vide* page No.	AMOUNTS.
		£
Deficit		1,188,661
Railway, Irrigation, and Other Capital not Charged to Revenue—		
Outlay on State Railways	263	4,776,112
Outlay on Irrigation Works	263	812,953
Initial Expenditure on New Capital at Delhi	263	331,274
Outlay of Railway Companies (Net)	263	439,753
Total Capital Account Disbursements		6,360,092
Debt, Deposits, and Advances—		
Temporary Debt (Net discharged)	313	3,000,000
Remittances (Net)	313	241,434
Secretary of State's Bills paid	313	5,045,774 (*b*)
Sterling Bills on London	313	4,668,000 (*c*)
Total Debt, Deposits, and Advances		12,955,208
TOTAL DISBURSEMENTS		20,503,961
	£	
Closing Balance on March 31st, 1916—India	12,016,056	
„ „ England	12,803,348 (*d*)	313 24,819,404
GRAND TOTAL £		45,323,365

(*c*) In addition to £ 225,000 on account of the Gold Standard Reserve.
(*d*) Of this amount, £5,792,631 represents the funds of the Gold Standard Reserve.

No. 2.—ACCOUNT of the REVENUE of *India*, showing the AMOUNT received on each Account

HEADS OF REVENUE.	Number of Account.	Page.	India, General. (a)	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Number of item.
			₹	₹	₹	₹	₹	₹	
Principal Heads of Revenue:									
Land Revenue	15A	36	20,73,000	21,29,255	5,90,96,501	5,21,45,711	2,98,96,600	6,73,87,924	1
Opium	16A	40	27,079	39,227	4,02,759	7,78,109	2,45,65,780	5,70,709	2
Salt	17A	41	1,47,09,662	...	1,15,78,575	1,39,91,482	1,23,87,112	...	3
Stamps	18	43	8,58,094	6,74,843	1,51,01,998	85,28, 87	2,24,37,340	1,25,11,383	4
Excise	19	44	21,96,610	3,53,604	3,51,18,758	2,27,91,330	1,51,40,074	1,22,11,130	5
Provincial Rates	20	45	103	3,715	...	...	2,33,853	1,63,716	6
Customs	21A	47	19,644	...	79,50,349	4,03,61,113	2,74,02,371	1,82,296	7
Income Tax (b)	22	53	2,58,823	1,71,418	4,75,683	73,48,676	72,26,611	28,02,911	8
Forest	23	54	9,59,469	1,86,815	41,06,838	47,01,263	11,45,610	37,38,831	9
Registration	24	56	45,214	46,243	23,37,549	7,95,528	20,36,968	7,33,642	10
Tributes from Native States	25	57	19,92,599	...	44,96,520	12,88,860	67,701	3,21,000	11
TOTAL			2,54,40,237	36,05,120	14,42,65,510	15,27,30,239	14,25,19,120	10,06,23,533	12
Interest	26	61	46,49,656	32,896	11,07,949	24,23,969	16,30,052	23,94,286	13
Posts and Telegraphs.	29	70	5,65,25,273	...	...	...	...	...	14
Mint	30	83	43,838	...	...	14,84,464	...	...	15
Receipts by Civil Departments:									
Law and Justice	33A	90	8,42,885	2,16,301	17,10,918	11,78,455	17,53,147	12,06,164	16
Police	34A	93	50,294	32,279	5,06,454	3,02,072	1,90,866	1,01,839	17
Ports and Pilotage	35A	95	...	...	69	1,31,976	13,49,562	...	18
Education	36A	97	84,984	26,796	3,09,763	7,94,273	8,85,574	6,47,761	19
Medical	38A	99	9,021	6,649	1,38,752	3,42,539	3,60,234	2,10,608	20
Agriculture (c)	40A	101	1,57,602	2,450	1,70,924	1,52,129	1,01,156	1,98,213	21
Scientific and Miscellaneous Departments (c)	40C	101	1,48,175	135	11,13,461	36,465	6,04,849	22,119	22
TOTAL			12,92,961	2,84,610	39,50,341	29,37,909	52,46,388	23,86,704	23
Miscellaneous:									
Receipts in Aid of Superannuation, etc.	43A	115	3,64,325	20,089	2,52,389	5,91,470	2,25,465	3,09,315	24
Stationery and Printing	44A	117	4,40,760	17,730	1,43,356	1,34,622	1,33,409	1,93,356	25
Exchange	45	121	11,13,815	...	...	...	...	...	26
Miscellaneous	46A	122	5,48,956	1,46,320	4,23,863	2,63,515	7,23,386	4,95,354	27
TOTAL			24,67,857	1,84,139	8,19,608	9,89,607	10,82,260	9,98,025	28
Railways:									
State Railways (Gross Receipts)	52	140	57,24,44,857	...	...	...	...	...	29
Deduct—Working Expenses	52	141	*29,51,98,312*	...	..	...	...	...	30
Surplus profits paid to Companies, etc.	53A	143	*90,57,411*	...	...	...	...	...	31
Net Receipts			26,81,89,134	...	...	...	...	...	32
Subsidized Companies (Government share of Surplus Profits and Repayment of Advances of Interest)	56	147	2,98,385	...	...	...	...	...	33
TOTAL			26,84,87,519	...	...	...	...	...	34
Irrigation:									
Major Works:									
Direct Receipts	59	154	...	8,11,044	2,94,368	16,11,897	2,78,079	1,00,60,904	35
Portion of Land Revenue due to Irrigation	61	166	...	73,778	1,06,97,361	28,39,102	...	19,52,288	36
Minor Works and Navigation	62A	178	23,168	...	2,59,506	3,36,511	6,80,544	2,15,546	37
TOTAL			23,168	8,84,822	1,12,51,235	47,87,510	9,58,623	1,22,28,738	38
Other Public Works:									
Civil Works	65	195	3,23,066	1,68,004	6,14,889	4,37,299	6,94,213	5,23,722	39
Military Receipts:									
Army:									
Effective	67A	217	77,20,933	...	...	...	...	...	40
Non-Effective	67A	217	12,79,957	...	...	...	...	...	41
Marine	68A	252	33,48,902	...	...	...	...	...	42
Military Works	69A	254	11,78,053	...	...	...	...	...	43
TOTAL			1,35,27,847	...	...	...	...	...	44
Total Revenue			37,27,81,432	51,59,591	16,20,09,532	16,57,90,997	15,21,30,656	11,91,55,008	45

(a) Throughout the Accounts, this heading includes the Receipts and Charges connected with the Army Services, Military Works, the Survey and other Departments under the direct Administration of the Governor-General in Council, the Revenue and Charges of the

(b) Formerly termed "Assessed Taxes."

(c) Formerly included under the combined head "Scientific and other Minor Departments."

in the several PROVINCES of *British India*, and in *England*, for the Year ended 31st March 1916.

Number of item.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL, INDIA.	Total India converted into £ at ₹15=£1.	England.	GRAND TOTAL.
	₹	₹	₹	₹	₹	₹	£	£	£
1	2,79,77,592	4,64,18,052	1,57,82,993	1,97,43,330	78,16,453	33,04,67,411	22,031,161	...	22,031,161
2	6,15,630	3,65,554	3,32,338	4,70,013	5,35,523	2,87,02,712	1,913,514	...	1,913,514
3	...	20,64,895	1,256	...	840	5,47,13,802	3,647,587	...	3,647,587
4	58,11,218	35,15,055	66,97,240	39,44,865	14,24,354	8,15,04,487	5,433,632	...	5,433,632
5	70,59,656	81,11,370	1,09,71,527	1,00,65,862	54,63,211	12,94,83,132	8,632,209	...	8,632,209
6	31,356	...	1,83,487	...	11,446	6,27,676	41,845	...	41,845
7	8,383	1,19,46,666	994	2,36,497	...	8,81,08,293	5,873,886	...	5,873,886
8	18,55,709	24,75,430	14,28,417	9,47,825	4,60,160	3,13,51,643	2,090,109	...	2,090,109
9	17,27,283	96,99,217	5,17,727	32,78,262	10,55,052	3,11,16,367	2,074,425	...	2,074,425
10	3,55,564	2,40,935	6,96,048	3,74,251	1,13,115	77,83,187	518,879	...	518,879
11	1,44,754	4,57,706	85,499	2,32,187	50,100	91,36,926	609,128	...	609,128
12	4,55,87,125	8,53,03,880	3,06,97,526	3,92,93,092	1,69,30,254	79,29,95,636	52,866,375	...	52,866,375
13	4,72,419	1,71,053	1,87,885	2,70,937	43,885	1,33,84,997	892,333	204,084	1,096,417
14	...	...	...	...	...	5,65,25,273	3,768,352	19,125	3,787,478
15	...	...	...	...	...	15,28,302	101,887	31	101,918
16	10,11,954	10,70,401	10,33,243	4,61,065	2,07,018	1,06,91,551	712,770	...	712,770
17	1,98,940	5,79,894	36,068	26,452	1,22,825	21,47,983	143,199	...	143,199
18	...	3,99,267	...	...	38	18,80,912	125,394	...	125,394
19	4,91,073	3,65,991	3,70,930	2,60,617	1,86,780	44,25,542	295,036	...	295,036
20	77,813	1,21,958	31,839	34,813	27,255	13,61,481	90,765	562	91,327
21	2,27,457	16,026	25,674	1,10,759	14,582	11,76,972	78,465	...	78,465
22	27,215	3,993	2,874	26,608	11,409	19,97,333	133,156	557	133,713
23	20,34,482	25,57,530	15,00,623	9,20,314	5,69,907	2,36,81,774	1,578,785	1,119	1,579,904
24	2,21,197	1,20,948	1,18,136	2,93,616	38,403	25,57,354	170,357	43,570	213,927
25	1,34,480	48,943	21,904	62,554	5,886	13,37,000	89,134	...	89,134
26	...	...	...	...	...	11,13,815	74,254	...	74,254
27	7,50,072	2,27,513	3,25,380	2,3 ,535	48,668	41,89,562	279,304	22,869	302,173
28	11,05,749	3,97,404	4,65,420	5,92,705	92,957	91,95,731	613,049	66,439	679,488
29	...	...	...	...	1,53,781	57,25,98,638	38,173,243	2,950	38,176,193
30	...	...	...	...	*1,01,834*	*29,53,00,146*	*19,686,677*	...	*19,686,677*
31	...	...	...	...	...	*90,57,411*	*603,827*	...	*603,827*
32	...	...	...	...	51,947	26,82,41,081	17,882,739	2,950	17,885,689
33	...	...	...	...	...	2,98,385	19,892	71,522	91,414
34	...	...	...	...	51,947	26,85,39,466	17,902,631	74,472	17,977,103
35	2,38,05,079	13,90,045	27,20,454	97,982	...	4,10,69,852	2,737,991	...	2,737,991
36	1,07,92,333	2,45,775	...	5,168	...	2,66,05,805	1,773,720	...	1,773,720
37	9,56,755	14,23,781	67,098	47,616	...	40,10,525	267,368	...	267,368
38	3,55,54,167	30,59,601	27,87,552	1,50,766	...	7,16,86,182	4,779,079	...	4,779,079
39	4,43,076	3,70,500	4,27,503	3,87,187	1,71,057	45,60,516	304,035	...	304,035
40	...	...	...	..	...	77,20,933	514,729	301,705	816,434
41	...	...	...	...	...	12,79,957	85,330	38,179	123,509
42	...	...	...	...	...	33,48,942	223,263	...	223,263
43	...	...	...	...	...	11,78,015	78,534	...	78,534
44	...	...	...	...	...	1,35,27,847	901,856	339,884	1,241,740
45	8,51,97,018	9,18,59,968	4,20,66,514	4,16,15,001	1,78,60,007	1,25,56,25,724	83,708,382	705,155	84,413,537

Northern India Salt Department, the Postal and Telegraph Department the Calcutta Mint, the transactions relating to Imperial Railways the District of Coorg, Ajmer, Delhi, etc., and expenses of the British Representatives at the principal Native Courts in India.

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Number of Item.
Direct Demand on the Revenues:			₹	₹	₹	₹	₹	₹	
Refunds and Drawbacks	13	33	1,15,585	22,423	6,48,165	21,29,703	8,17,313	2,48,117	1
Assignments and Compensations	14	34	35,45,076	17,769	13,41,884	1,10,60,548	1,21,953	3,23,718	2
Charges in respect of collection, *viz.*:—									
Land Revenue	15B	39	7,49,776	6,32,824	1,23,55,014	86,58,731	55,12,232	95,07,344	3
Opium (including cost of Production)	16C	41	7,894	...	...	638	20,579	1,71,24,250	4
Salt (including cost of Production)	17C	42	14,57,754	...	15,79,370	21,85,703	2,70,435	...	5
Stamps	18	43	—12,68,809	22,405	4,13,897	2,38,679	5,82,710	2,63,448	6
Excise	19	44	1,16,929	15,388	18,52,487	11,47,633	7,74,858	4,81,865	7
Provincial Rates	20	45	...	...	...	...	...	...	8
Customs	21B	52	...	...	4,19,599	15,26,303	13,36,745	...	9
Income Tax (*a*)	22	53	2,710	955	60,561	1,71,853	1,52,964	413	10
Forest	23	55	10,97,295	1,04,795	29,27,318	26,42,038	5,93,635	25,56,307	11
Registration	24	56	15,938	12,374	12,56,016	3,71,933	11,27,328	3,11,322	12
TOTAL			58,40,148	8,28,933	2,28,54,311	3,01,33,567	1,13,10,752	3,08,26,784	13
Interest:									
Interest on Debt			5,34,41,812	...	3,31,295	7,39,765	4,76,626	13,74,089	14
Deduct—Amounts chargeable to Railways (*b*)			*6,42,62,141*	...	...	...	...	...	15
Amounts chargeable to Irrigation			*1,98,60,762*	...	...	...	...	...	16
Remainder chargeable on Ordinary Debt	27	63	*—3,06,81,091*	...	3,31,295	7,39,765	4,76,626	13,74,089	17
Interest on other Obligations	28	64	80,83,267	197	1,90,874	4,61,735	1,67,592	8,17,709	18
TOTAL			*—2,25,97,824*	197	5,22,169	12,01,500	6,44,218	21,91,798	19
Posts and Telegraphs	29	74	4,51,07,117	...	...	...	...	...	20
Mint	30	83	7,45,799	...	...	4,81,241	...	...	21
Salaries and Expenses of Civil Departments:									
General Administration	32	86	68,15,930	3,69,421	20,58,422	28,14,444	28,84,418	21,94,340	22
Law and Justice	33B	91	25,03,988	8,94,225	99,75,283	70,61,179	1,2[illegible],727	93,81,515	23
Police	34B	94	22,29,697	19,32,256	1,10,09,8[illegible]8	1,0[illegible],79,702	1,09,03,7[illegible]3	1,28,01,703	24
Ports and Pilotage	35B	95	...	...	47,020	1,[illegible]6,008	13,73,063	...	25
Education	36B	97	9,8[illegible],529	5,27,345	76,96,650	75,29,863	84,83,414	60,78,311	26
Ecclesiastical	37	98	2,15,038	52,088	3,50,120	3,17,201	1,89,362	2,87,932	27
Medical	38B	99	14,73,411	3,91,333	50,28,039	23,8[illegible],488	20,98,[illegible]75	27,87,910	28
Political	39	100	1,02,18,315	33,77,482	1,32,676	10,67,716	28,787	1,41,239	29
Agriculture (*c*)	40B	101	8,19,097	80,060	11,21,167	12,06,261	11,39,162	12,74,821	30
Scientific and Miscellaneous Depts. (*c*)	40D	102	40,52,584	8,479	10,27,401	1,52,064	4,49,697	1,11,569	31
TOTAL			2,93,14,589	76,32,689	3,84,46,676	3,33,00,936	4,0[illegible],68,188	5,[illegible]0,59,280	32
Miscellaneous Civil Charges:									
Territorial and Political Pensions	41	106	1,86,026	57,670	3,09,757	4,71,049	7,21,388	7,70,124	33
Civil Furlough and Absentee Allowances	42	114	3,370	...	5,426	786	219	46	34
Superannuation Allowances and Pensions	43B	116	14,53,765	1,76,011	33,34,807	38,68,904	31,78,153	36,19,218	35
Stationery and Printing	44B	117	4,66,385	1,08,548	19,67,567	16,86,003	13,75,796	9,[illegible]9,692	36
Miscellaneous	46B	123	12,68,[illegible]88	71,147	5,49,958	11,17,000	7,83,153	4,28,143	37
TOTAL			33,78,434	4,13,376	61,67,515	71,43,742	60,58,709	58,07,163	38
Famine Relief and Insurance:									
Famine Relief	47	126	1,30,094	...	...	1,774	...	45,877	39
Construction of Protective Railways	48	127	*—2,896*	...	...	...	...	...	40
Construction of Protective Irrigation Works	48A	128	*—1,89,478*	...	3,84,038	36,82,790	1,722	15,23,788	41
Reduction or Avoidance of Debt	49	134	39,09,580	...	2,50,000	13,70,000	60,000	4,50,000	42
TOTAL			38,47,300	...	6,34,038	50,54,564	61,722	20,19,665	43
Carried over			6,56,35,503	88,75,195	6,86,24,709	7,73,15,600	5,90,43,589	7,59,04,090	44

(*a*) Formerly termed "Assessed Taxes."

(*b*) Included under the following heads:—

	India.	India converted into £ at ₹15=£1.	England.	Total.
	₹	£	£	£
State Railways Interest on Debt	6,39,96,605	4,266,440	3,657,230	7,923,670
Interest chargeable against Companies on Advances	2,65,536	17,703	81,250	98,953
	6,42,62,141	4,284,143	3,738,480	8,022,623

(*c*) Formerly included under the combined head "Scientific and other Minor Departments."

REVENUES of *India*, in *India* and in *England*, for the Year ended 31st March 1916.

Number of item.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL INDIA.	Total India converted into £ at R15=£1.	England.	GRAND TOTAL.
	₹	₹	₹	₹	₹	₹	£	£	£
1	1,70,118	7,38,316	93,726	1,33,907	49,315	51,66,688	344,446	...	344,446
2	86,181	400	1,02,240	25,59,055	54,235	1,92,13,059	1,280,870	...	1,280,870
3	49,46,687	70,94,318	33,20,134	41,26,317	16,37,550	5,85,40,927	3,902,729	985	3,903,714
4	...	...	...	...	...	1,71,53,361	1,143,557	774	1,144,331
5	...	44,910	74,564	...	851	56,13,387	374,226	2,496	376,722
6	1,78,242	94,632	1,77,887	1,10,505	48,108	8,61,704	57,447	89,703	147,150
7	2,25,691	12,52,270	5,85,276	4,80,171	1,22,242	70,54,810	470,321	419	470,740
8	...	...	...	...	...	...	...	...	...
9	...	6,31,451	16,080	...	...	39,30,783	262,052	212	262,264
10	12,423	47,732	45,996	16,253	4,522	5,16,382	34,426	...	34,426
11	9,23,879	48,86,242	3,61,550	17,34,336	7,55,214	1,85,92,609	1,239,507	3,360	1,242,867
12	1,26,149	1,08,725	3,78,240	1,24,536	65,051	38,97,612	259,840	...	259,840
13	66,69,370	1,48,98,996	51,56,293	92,85,080	27,37,088	14,05,41,322	9,369,421	97,949	9,467,370
14	2,00,634	1,07,450	1,08,478	1,98,774	68,018	5,70,46,941	3,803,130	6,182,399	9,985,529
15	...	...	...	...	...	*6,42,62,141*	*4,284,143*	*3,738,480*	*8,022,623*
16	...	...	...	...	...	*1,98,60,762*	*1,324,051*	*127,299*	*1,451,350*
17	2,00,634	1,07,450	1,08,478	1,98,774	68,018	*—2,70,75,962*	*—1,805,064*	2,316,620	511,556
18	1,46,674	1,02,578	94,741	83,507	33,242	1,01,82,116	678,808	...	678,808
19	3,47,308	2,10,028	2,03,219	2,82,281	1,01,260	*—1,68,93,846*	*—1,126,256*	2,316,620	1,190,364
20	...	...	...	...	...	4,51,07,117	3,007,141	142,539	3,149,680
21	...	...	...	...	...	12,27,040	81,803	7,570	89,373
22	16,80,507	22,35,060	16,15,464	11,23,184	7,73,292	2,45,64,482	1,637,632	331,106	1,968,738
23	65,38,152	66,08,519	52,43,871	35,39,901	13,64,224	6,59,28,584	4,395,239	1,219	4,396,458
24	64,25,524	1,37,05,639	47,55,942	35,88,952	23,65,730	8,02,98,886	5,353,259	356	5,353,615
25	...	14,86,303	5,114	...	61,620	31,59,128	210,609	...	210,609
26	44,10,192	30,44,813	35,73,507	27,85,989	14,13,758	4,65,30,371	3,102,025	9,102	3,111,127
27	2,61,357	1,41,366	34,893	91,913	22,586	19,63,856	130,924	122	131,046
28	19,66,180	26,88,985	9,64,623	12,31,788	6,67,714	2,22,85,246	1,485,683	3,072	1,488,755
29	6,22,022	11,89,489	39,687	30,422	5,68,221	1,74,16,056	1,161,070	6,957	1,168,027
30	12,10,038	6,03,974	4,73,647	7,81,288	2,33,082	89,42,597	596,173	1,328	597,501
31	1,39,277	1,07,732	21,634	79,765	87,599	62,37,741	415,849	26,490	442,339
32	2,32,53,249	3,18,11,880	1,67,28,382	1,32,53,202	75,57,826	27,73,26,947	18,488,463	379,752	18,868,215
33	2,24,463	1,31,916	69,803	1,78,338	7,343	31,27,877	208,525	10,550	219,075
34	...	...	1,845	...	...	11,692	780	235,054	235,834
35	23,18,076	10,97,534	10,05,363	9,61,856	3,35,677	2,13,49,364	1,423,291	2,046,992	3,470,283
36	7,95,959	6,92,894	6,71,744	3,70,964	1,79,178	93,04,670	620,311	110,733	731,044
37	4,34,949	5,63,455	1,62,272	1,68,829	5,43,705	60,91,499	406,100	66,339	472,439
38	37,73,447	24,85,799	19,11,027	16,79,987	10,65,903	3,98,85,102	2,659,007	2,469,668	5,128,675
39	8,67,173	...	75,502	...	...	11,20,420	74,695	...	74,695
40	...	...	...	...	...	*—2,896*	*—193*	...	*—193*
41	...	—4	63,020	19,53,560	...	74,19,436	494,629	5,564	500,193
42	1,40,000	...	2,00,000	...	...	63,79,580	425,305	...	425,305
43	10,07,173	—4	3,38,522	19,53,560	...	1,49,16,540	994,436	5,564	1,000,000
44	3,50,50,547	4,94,06,699	2,43,37,443	2,64,54,110	1,14,62,077	50,21,10,222	33,474,015	5,419,662	38,893,677

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	Bengal.	United Provinces of Agra and Oudh.	Number of item.
			₹	₹	₹	₹	₹	₹	
Brought forward from page 8.			6,56,35,563	88,75,195	6,86,24,709	7,73,15,600	5,90,43,589	7,59,04,690	1
Railways:									
State Railways:									
Interest on Debt	27	63	6,39,96,605	...	...	...	...	...	2
Annuities in purchase of Railways	53A	142	...	...	...	...	...	...	3
Sinking Funds	53A	142	...	...	...	...	...	...	4
Interest chargeable against Companies on advances.	54	146	2,65,536	...	...	...	...	...	5
Interest on Capital deposited by Companies	55	147	8,81,031	...	...	...	..	...	6
Subsidized Companies: Land, etc	57	148	24,20,669	...	...	...	...	4,853	7
Miscellaneous Railway Expenditure	58	151	2,55,889	...	...	...	...	...	8
TOTAL			6,78,29,730	...	...	...	...	4,853	9
Irrigation:									
Major Works:									
Working Expenses	60	158	...	6,23,431	22,36,368	15,79,263	1,96,022	34,42,731	10
Interest on Debt	27	63	*—19,09,489*	8,43,572	30,14,934	25,29,395	3,77,110	39,90,022	11
Expenditure on Protective Irrigation works in addition to that charged under Famine Relief and Insurance	60B	164	1,89,478	...	...	...	...	...	12
Minor Works and Navigation.	63	181	2,85,119	33,282	38,22,185	30,89,517	22,96,494	4,68,073	13
TOTAL			*—14,34,892*	15,00,285	90,73,487	71,98,175	28,69,626	79,00,826	14
Other Public Works:									
Construction of Railways charged to Provincial Revenues	64	194	...	...	...	...	...	...	15
Civil Works	66	198	34,63,096	25,56,806	93,43,777	95,96,676	99,17,786	83,55,048	16
TOTAL			34,63,096	25,56,806	93,43,777	95,96,676	99,17,786	83,55,048	17
Military Services:									
Army:									
Effective	67B	219	24,42,81,198	...	...	...	...	...	18
Non-Effective	67B	219	1,17,29,048	...	...	...	...	...	19
Marine	68B	253	72,07,696	...	...	...	...	...	20
Military Works	69B	255	1,22,11,584	...	...	...	...	...	21
Special Defences (1902)	70	258	83,941	...	...	...	...	...	22
TOTAL			27,55,43,767	...	...	...	...	...	23
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL			41,10,37,264	1,29,32,286	8,70,41,973	9,41,10,451	7,18,31,001	9,21,65,417	24
Add—Portion of Allotments to Provincial Governments not spent by them in the year	72	261	...	...	...	18,96,621	6,58,812	10,28,156	25
Deduct—Portion of Provincial Expenditure defrayed from provincial Balances	72	261	...	...	*13,836*	...	...	...	26
Total Expenditure Charged against Revenue.			41,10,37,264	1,29,32,286	8,70,28,137	9,60,07,072	7,24,89,813	9,31,93,573	27
Railway Irrigation and other Capital not charged to Revenue:									
Capital Outlay on Railways, Irrigation and other Works:									
State Railways	73	265	5,88 50,550	...	...	...	...	...	28
Irrigation Works	73	265	...	13,96,430	7,50,444	2,77,576	...	9,37,313	29
Initial Expenditure on New Capital at Delhi.	80	305	48,20,739	...	...	...	...	...	30
TOTAL			6,36,71,289	13,96,430	7,50,441	2,77,576	...	9,37,313	31

REVENUES of *India*, in *India* and in *England*, for the Year ended 31st March 1916 —*contd.*

Number of item.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	Total India converted into £ at R15=£1.	England.	GRAND TOTAL.
	₹	₹	₹	₹	₹	₹	£	£	£
1	3,50,50,547	4,94,06,699	2,43,37,443	2,64,54,110	1,14,62,077	50,21,10,222	33,474,015	5,419,662	38,893,677
2	...	...	...	...	...	6,39,96,605	4,266,440	3,657,230	7,923,670
3	...	...	...	...	...	...	...	3,357,691	(a) 3,357,691
4	...	...	...	...	...	...	...	208,893	208,893
5	...	...	...	...	...	2,65,536	17,703	81,250	98,953
6	...	...	...	...	...	8,81,031	58,736	2,073,126	2,131,862
7	...	...	...	...	5,112	24,40,634	162,709	...	162,709
8	...	...	...	...	12,424	2,68,313	17,887	...	17,887
9	...	...	...	...	17,536	6,78,52,119	4,523,475	9,378,190	13,901,665
10	1,03,50,778	5,90,691	15,17,399	87,118	...	2,06,23,801	1,374,920	...	1,374,920
11	72,37,023	8,96,250	20,90,934	7,91,011	...	1,98,60,762	1,324,051	127,299	1,451,350
12	...	...	...	...	...	1,89,478	12,632	...	12,632
13	11,14,341	11,62,984	2,83,550	5,77,173	95,846	1,32,28,564	881,904	290	882,194
14	1,87,02,142	26,49,925	38,91,883	14,55,302	95,846	5,39,02,605	3,593,507	127,589	3,721,096
15	...	...	...	...	18,950	18,950	1,263	...	1,263
16	69,45,215	96,35,398	93,36,652	78,37,888	40,16,458	8,10,04,800	5,400,320	50,144	5,450,464
17	69,45,215	96,35,398	93,36,652	78,37,888	40,35,408	8,10,23,750	5,401,583	50,144	5,451,727
18	...	...	...	...	...	24,42,81,498	16,285,433	2,407,837	18,693,270
19	...	...	...	...	...	1,17,29 048	781,936	2,417,994	3,199,930
20	...	...	...	...	...	72,07,696	480,513	265,000	745,513
21	...	...	...	...	...	1,22,41,584	816,106	34,760	850,866
22	...	...	...	...	...	83,941	5,596	7,918	13,514
23	...	...	...	...	...	27,55,43,767	18,369,584	5,133,509	23,503,093
24	6,06,97,904	6,16,92,022	3,75,65,978	3,57,47,300	1,56,10,837	98,04,32,463	65,362,164	20,109,094	85,471,258
25	11,33,562		...	3,18,508	...	50,35,659	335,711	...	335,711
26	...	*9,73,090*	*11,33,541*	...	*9,51,099*	*30,71,566*	*204,771*	...	*204,771*
27	6,18,31,466	6,07,18,932	3,64,32,437	3,60,65,808	1,46,59,768	98,23,96,556	65,493,104	20,109,094	85,602,198
28	...	...	...	...	...	5,88,50,550	3,923,370	852,742	4,776,112
29	42,44,401	14,28,407	...	26,13,589	...	1,16,48,160	776,544	36,409	812,953
30	...	...	...	...	...	48,20,739	321,383	9,891	331,274
31	42,44,401	14,28,407	...	26,13,589	...	7,53,19,449	5,021,297	899,042	5,920,339

(a) According to actuarial calculation, the amounts, of Capital redeemed in the year 1915-16 in respect of the whole amounts of Annuity which have not been exchanged for India Stock are as follows—*vide* Account No. 74 J., page 280:—

	£
East Indian Railway Annuity	226,248
Eastern Bengal Railway Annuity	23,035
Scinde Punjab and Delhi Railway Annuity	70,780
Great Indian Peninsula Railway Annuity	493,222
Madras Railway Annuity	116,141
	929,426

No. 4.—STATEMENT showing the details of EXPENDITURE

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Direct Demands on the Revenues:			
Charges in respect of collection, *viz.*—			
Land Revenue	379	606	985
Opium	408	366	774
Salt	2,496	...	2,496
Stamps	89,703	...	89,703
Excise	384	35	419
Customs	212	...	212
Forest	456	2,904	3,360
TOTAL	94,038	3,911	97,949
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works	...	2,316,620	2,316,620
Posts and Telegraphs	151,412	—8,873	142,539
Mint	7,550	20	7,570
Salaries and Expenses of Civil Departments:			
General Administration	40,202	290,904	331,106
Law and Justice	177	1,042	1,219
Police	...	356	356
Education	...	9,102	9,102
Ecclesiastical	...	122	122
Medical	...	3,072	3,072
Political	1,236	5,721	6,957
Agriculture	47	1,281	1,328
Scientific and Miscellaneous Departments	21,171	5,319	26,490
TOTAL	62,833	316,919	379,752
Miscellaneous Civil Charges:			
Territorial and Political Pensions	...	10,550	10,550
Civil Furlough and Absentee Allowances	...	235,054	235,054
Superannuation Allowances and Pensions	...	2,046,992	2,046,992
Stationery and Printing	103,703	7,030	110,733
Miscellaneous	...	66,339	66,339
TOTAL	103,703	2,365,965	2,469,668
Famine Relief and Insurance:			
Construction of Protective Irrigation Works	5,564	...	5,564
Carried over	425,100	4,994,562	5,419,662

in ENGLAND for the Year ended 31st March 1916.

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Brought forward .	425,100	4,994,562	5,419,662
Railways:			
State Railways:			
Interest on Debt	...	3,657,230	3,657,230
Annuities in purchase of Railways	...	3,357,691	3,357,691
Sinking Funds	...	208,893	208,893
Interest Chargeable against Companies on Advances . . .	...	81,250	81,250
Interest on Capital deposited by Companies	...	2,073,126	2,073,126
TOTAL .	...	9,378,190	9,378,190
Irrigation:			
Major Works:			
Interest on Debt	...	127,299	127,299
Minor Works and Navigation	290	...	290
TOTAL .	290	127,299	127,589
Other Public Works:			
Civil Works	11,895	38,249	50,144
Military Services:			
Army:			
Effective	696,870	1,710,967	2,407,837
Non-Effective	...	2,417,994	2,417,994
Marine:			
Effective	136,324	101,741	238,065
Non-Effective	...	26,935	26,935
Military Works	34,760	...	34,760
Special Defences (1902)	7,918	...	7,918
TOTAL .	875,872	4,257,637	5,133,509
Total Expenditure charged against Revenue:	1,313,157	18,795,937	20,109,094
Expenditure not charged to Revenue:			
Capital Outlay on Railways, Irrigation and other Works:			
State Railways	842,305	10,437	852,742
Irrigation Works	36,409	...	36,409
Initial Expenditure on New Capital at Delhi	4,442	5,449	9,891
TOTAL £	883,156	15,886	899,042

No. 5.—ACCOUNT of the REVENUE in *India* in the two

[Rupees converted into £

HEADS OF REVENUE. For distribution by Provinces, see Accounts 7 and 9, for Imperial and Provincial, respectively.	INDIA.		
	Imperial.	Provincial.	TOTAL.
Principal Heads of Revenue:	£	£	£
Land Revenue (*a*)	10,763,350	11,267,811	22,031,161
Opium	1,913,514	...	1,913,514
Salt	3,647,587	...	3,647,587
Stamps	2,767,911	2,665,721	5,433,632
Excise	2,400,483	6,231,726	8,632,209
Provincial Rates	255	41,590	41,845
Customs	5,873,886	...	5,873,886
Income Tax	1,136,689	953,420	2,090,109
Forest	76,419	1,998,006	2,074,425
Registration	6,099	512,780	518,879
Tributes from Native States	609,128	...	609,128
TOTAL	29,195,321	23,671,054	52,866,375
Interest	527,485	364,848	892,333
Posts and Telegraphs	3,768,352	...	3,768,352
Mint	101,887	...	101,887
Receipts by Civil Departments:			
Law and Justice	70,612	642,158	712,770
Police	5,505	137,694	143,199
Ports and Pilotage	...	125,394	125,394
Education	7,452	287,584	295,036
Medical	1,044	89,721	90,765
Agriculture	10,670	67,795	78,465
Scientific and Miscellaneous Departments	9,888	123,268	133,156
TOTAL	105,171	1,473,614	1,578,785
Miscellaneous:			
Receipts in Aid of Superannuation, etc.	95,806	74,551	170,357
Stationery and Printing	37,674	51,460	89,134
Exchange	74,254	...	74,254
Miscellaneous	93,778	185,526	279,304
TOTAL	301,512	311,537	613,049
Carried over	33,999,728	25,821,053	59,820,781

(*a*) Contributions between Imperial and Provincial revenues which were formerly adjusted by addition to or deduction from the Imperial

divisions, IMPERIAL and PROVINCIAL, for the Year ended 31st March 1916.

at R 15=£1.]

HEADS OF REVENUE.	INDIA.		
	Imperial.	Provincial.	TOTAL.
	£	£	£
Brought forward .	33,999,728	25,821,053	59,820,781
Railways:			
State Railways (Gross Receipts)	38,162,991	10,252	38,173,243
Deduct—Working Expenses	*19,679,888*	*6,789*	*19,686,677*
„ Surplus Profits paid to Companies, etc. . . .	*603,827*	...	*603,827*
Net Receipts	17,879,276	3,463	17,882,739
Subsidized Companies—(Government share of Surplus Profits and Repayment of Advances of Interest)	19,892	...	19,892
TOTAL .	17,899,168	3,463	17,902,631
Irrigation:			
Major Works:			
Direct Receipts	1,146,702	1,591,289	2,737,991
Portion of Land Revenue due to Irrigation	962,760	810,960	1,773,720
Minor Works and Navigation	98,122	169,246	267,368
TOTAL .	2,207,584	2,571,495	4,779,079
Other Public Works:			
Civil Works	57,160	246,875	304,035
Military Receipts:			
Army:			
Effective	514,729	...	514,729
Non-Effective	85,330	...	85,330
Marine	223,263	...	223,263
Military Works	78,534	...	78,534
TOTAL .	901,856	...	901,856
Transfer between Imperial and Provincial Revenues (*a*)	*—2,430,938*	+2,430,938	...
GRAND TOTAL REVENUE £	52,634,558	31,073,824	83,708,382

Provincial share of Land Revenue are now adjusted through the separate head "Transfers between Imperial and Provincial Revenues."

No. 6.—ACCOUNT of the EXPENDITURE in *India* in the two

Rupees converted into £ at

HEADS OF EXPENDITURE. For distribution by Provinces, see Accounts 8 and 10 for Imperial and Provincial, respectively.	INDIA. Imperial.	Provincial.	TOTAL.
	£	£	£
Direct Demands on the Revenues:			
Refunds and Drawbacks	235,885	108,561	344,446
Assignments and Compensations	563,736	717,134	1,280,870
Charges in respect of collection, *viz.*—			
Land Revenue	295,023	3,607,706	3,902,729
Opium (including cost of Production)	1,143,557	...	1,143,557
Salt (including cost of Production)	374,226	...	374,226
Stamps	*—12,823*	70,270	57,447
Excise	145,625	324,696	470,321
Provincial Rates	...	...	...
Customs	262,052	...	262,052
Income Tax	17,335	17,091	34,426
Forest	80,139	1,159,368	1,239,507
Registration	1,887	257,953	259,840
TOTAL	3,106,642	6,262,779	9,369,421
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works	*—2,045,406*	240,342	*—1,805,064*
Interest on other Obligations	678,808	...	678,808
TOTAL	*—1,366,598*	240,342	*—1,126,256*
Posts and Telegraphs	3,007,141	...	3,007,141
Mint	81,803	...	81,803
Salaries and Expenses of Civil Departments:			
General Administration	740,192	897,440	1,637,632
Law and Justice	226,548	4,168,691	4,395,239
Police	277,464	5,075,795	5,353,259
Ports and Pilotage	...	210,609	210,609
Education	100,925	3,001,100	3,102,025
Ecclesiastical	130,924	...	130,924
Medical	124,316	1,361,367	1,485,683
Political	998,147	162,923	1,161,070
Agriculture	61,756	534,417	596,173
Scientific and Miscellaneous Departments	273,179	142,670	415,849
TOTAL	2,933,451	15,555,012	18,488,463
Miscellaneous Civil Charges:			
Territorial and Political Pensions	208,525	...	208,525
Civil Furlough and Absentee Allowances	780	...	780
Superannuation Allowances and Pensions	115,292	1,307,999	1,423,291
Stationery and Printing	108,209	512,102	620,311
Miscellaneous	145,729	260,371	406,100
TOTAL	578,535	2,080,472	2,659,007
Carried over	8,340,974	24,138,805	32,479,579

divisions, IMPERIAL and PROVINCIAL, for the Year ended 31st March 1916.
Rs. 15=£1.

HEADS OF EXPENDITURE.	INDIA.		
	Imperial.	Provincial.	TOTAL.
	£	£	£
Brought forward	8,340,974	24,138,605	32,479,579
Famine Relief and Insurance:			
Famine Relief	64,126	10,569	74,695
Construction of Protective Railways	—*193*	...	—*193*
Construction of Protective Irrigation Works	494,629	...	494,629
Reduction or Avoidance of Debt	260,638	164,667	425,305
TOTAL	819,200	175,236	994,436
Railways:			
State Railways:			
Interest on Debt	4,266,440	...	4,266,440
Interest Chargeable against Companies on Advances	17,703	...	17,703
Interest on Capital deposited by Companies	58,736	...	58,736
Subsidized Companies: Land, etc.	162,044	665	162,709
Miscellaneous Railway Expenditure	17,059	828	17,887
TOTAL	4,521,982	1,493	4,523,475
Irrigation:			
Major Works:			
Working Expenses	647,580	727,340	1,374,920
Interest on Debt	609,355	714,696	1,324,051
Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance	12,632	...	12,632
Minor Works and Navigation	275,791	606,113	881,904
TOTAL	1,545,358	2,048,149	3,593,507
Other Public Works:			
Construction of Railways charged to Provincial Revenues	...	1,263	1,263
Civil Works	822,182	4,578,138	5,400,320
TOTAL	822,182	4,579,401	5,401,583
Military Services:			
Army:			
Effective	16,285,433	...	16,285,433
Non-Effective	781,936	...	781,936
Marine	480,513	...	480,513
Military Works	816,106	...	816,106
Special Defences (1902)	5,596	...	5,596
TOTAL	18,369,584	...	18,369,584
TOTAL	34,419,280	30,942,884	65,362,164
Add—Portion of allotments to Provincial Governments not spent by them in the year	...	335,711	335,711
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	*204,771*	*204,771*
GRAND TOTAL EXPENDITURE £	34,419,280	31,073,824	65,493,104

No. 7.—ACCOUNT of the IMPERIAL REVENUE of *India*, showing the AMOUNT received on each ACCOUNT in the several PROVINCES of *British India*, for the year ended 31st March 1916.

HEADS OF REVENUE.	India, General.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at Rs. 15=£1.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£
Principal Heads of Revenue.													
Land Revenue (*a*) . .	20,73,000	21,29,255	2,95,48,251	2,14,20,067	1,33,34,785	4,06,93,813	1,39,88,796	1,72,53,160	72,47,518	98,69,081	38,92,529	16,14,50,255	10,763,350
Opium	27,079	39,227	4,02,759	7,78,109	2,45,65,780	5,70,700	6,15,630	3,65,554	3,32,338	4,70,013	5,35,523	2,87,02,712	1,913,514
Salt	1,47,09,662	...	1,15,78,575	1,39,91,462	1,23,67,112	...	...	20,04,895	1,256	...	840	5,47,13,802	3,647,587
Stamps	8,58,004	6,74,843	75,50,999	42,64,093	1,12,18,670	62,55,691	29,05,609	17,57,528	33,48,620	19,72,433	7,12,177	4,15,18,667	2,767,911
Excise	21,96,610	3,53,604	1,75,59,379	...	...	30,52,782	35,29,828	40,55,685	27,42,882	25,16,466	...	3,60,07,236	2,400,483
Provincial Rates . . .	103	3,715	...	...	...	...	...	...	...	...	...	3,818	255
Customs	19,844	...	79,50,349	4,03,61,113	2,74,02,371	1,82,296	8,363	1,19,46,666	994	2,36,497	...	8,81,08,293	5,872,886
Income Tax	25,58,823	1,71,418	20,38,235	36,82,357	36,13,305	14,02,328	9,27,854	12,37,715	7,14,209	4,73,912	2,30,080	1,70,50,336	1,136,689
Forest	9,59,469	1,86,815	...	...	...	...	...	...	...	...	...	11,46,284	76,419
Registration . . .	45,244	46,243	...	...	...	...	...	...	...	...	...	91,487	6,099
Tributes from Native States .	19,92,599	...	44,96,520	12,88,860	67,701	3,21,000	1,44,754	4,57,706	85,499	2,32,187	50,100	91,36,926	609,128
TOTAL .	2,54,40,237	36,05,120	8,11,25,167	8,57,86,061	9,25,69,724	5,24,78,610	2,21,20,834	3,91,38,909	1,44,73,316	1,57,70,589	54,21,249	43,79,29,816	29,195,321
Interest	46,49,666	32,896	6,55,654	11,80,181	11,66,501	...	2,26,553	...	818	...	...	79,12,269	527,485
Posts and Telegraphs .	5,65,25,273	...	...	...	...	...	...	...	...	...	...	5,65,25,273	3,768,352
Mint	43,838	...	...	14,84,464	...	...	...	...	...	...	...	15,28,302	101,887
Receipts by Civil Departments.													
Law and Justice . . .	8,42,885	2,16,301	...	...	...	...	...	...	...	...	...	10,59,186	70,612
Police	50,294	32,279	...	...	...	...	...	...	...	...	...	82,573	5,505
Ports and Pilotage . .	...	...	...	...	...	...	...	...	...	...	...	...	...
Education . . .	84,984	26,796	...	...	...	...	...	...	...	...	...	1,11,780	7,452
Medical . . .	9,021	6,649	...	...	...	...	...	...	...	...	...	15,670	1,044
Agriculture . . .	1,57,602	2,450	...	...	...	...	...	...	...	...	...	1,60,052	10,670
Scientific and Miscellaneous Departments . . .	1,48,175	135	...	...	...	...	...	...	...	...	...	1,48,310	9,888
TOTAL .	12,92,961	2,84,610	...	...	...	...	...	...	...	...	...	15,77,571	105,171

Miscellaneous:													
Receipts in Aid of Superannuation, etc.	3,64,326	20,089	1,31,134	1,38,429	1,70,882	2,10,677	1,19,327	97,256	86,420	66,372	32,171	14,37,083	95,806
Stationery and Printing	4,40,760	17,730	19,272	1,795	14	31,455	52,907	790	9	...	375	5,65,107	37,674
Exchange	11,13,815	...	...	...	...	...	...	...	...	...	...	11,13,815	74,254
Miscellaneous	5,48,956	1,46,320	64,607	1,40,925	58,178	34,344	3,20,442	56,967	12,995	17,949	4,994	14,06,677	93,778
TOTAL	24,67,857	1,84,139	2,15,013	2,81,149	2,29,074	2,76,476	4,92,676	1,55,013	99,424	84,321	37,540	45,22,682	301,512
Railways:													
State Railways (Gross Receipts)	57,24,44,857	...	...	...	...	...	...	...	...	...	...	57,24,44,857	38,162,991
Deduct—Working Expenses	*29,51,98,312*	...	...	...	...	...	...	...	...	...	...	*29,51,98,312*	*19,679,888*
Surplus Profits paid to Companies, etc.	*90,57,411*	...	...	...	...	...	...	...	...		...	*90,57,411*	*603,827*
Net Receipts	26,81,89,134	...	...	...	...	...	...	...	...	...	...	26,81,89,134	*17,879,276*
Subsidized Companies (Government share of Surplus Profits and Repayment of Advances of Interest)	2,98,385	...	...	...	...	...	...	...	...	...	...	2,98,385	19,892
TOTAL	26,84,87,519	...	...	...	...	...	...	...	...	...	...	26,84,87,519	17,899,168
Irrigation:													
Major Works:													
Direct Receipts	...	8,11,044	1,47,184	8,05,949	1,39,039	5,46,513	1,19,02,539	13,90,045	13,60,227	97,982	...	1,72,00,522	1,146,702
Portion of Land Revenue due to Irrigation	...	73,778	53,48,680	14,19,551	...	19,52,288	53,96,166	2,45,775	...	5,168	...	1,44,41,406	962,760
Minor Works and Navigation	23,168	..	...	1,68,255	3,40,272	16,907	8,89,685	...	33,549	...	...	14,71,836	98,122
TOTAL	23,168	8,84,822	54,95,864	23,93,755	4,79,311	25,15,708	1,81,88,390	16,35,820	13,93,776	1,03,150	...	3,31,13,764	2,207,584
Other Public Works:													
Civil Works	3,23,066	1,68,004	12,274	37,059	75,667	38,684	82,235	17,671	28,128	73,098	1,501	8,57,387	57,160
Military Receipts:													
Army:													
Effective	77,20,933	...	...	...	...	...	...	...	...	...	...	77,20,933	514,729
Non-Effective	12,79,957	...	...	...	...	...	...	...	...	...	...	12,79,957	85,330
Marine	33,48,942	...	...	...	...	...	...	...	...	...	...	33,48,942	2,23,263
Military Works	11,78,015	...	...	...	...	...	...	...	...	...	...	11,78,015	78,534
TOTAL	1,35,27,847	...	...	...	...	...	...	...	...	...	...	1,35,27,847	901,856
Transfers between Imperial and Provincial Revenues (a)	...	...	*—22,64,802*	*—29,31,472*	*—58,49,619*	*—52,10,436*	*—47,64,854*	*—45,19,924*	*—56,72,923*	*—33,60,785*	*—18,89,254*	*—3,64,64,069*	*—2,430,938*
TOTAL IMPERIAL REVENUE	37,27,81,432	51,59,591	8,52,39,170	8,82,31,197	8,86,70,658	5,00,99,042	3,63,45,834	3,64,27,489	1,03,22,539	1,26,70,373	35,71,036	78,95,18,361	52,634,558

(a) Contributions between Imperial and Provincial Revenues, which were formerly adjusted by addition to or deduction from the Imperial or Provincial share of Land Revenue, are now adjusted through the separate head "Transfers between Imperial and Provincial Revenues".

No. 8.—ACCOUNT of the IMPERIAL EXPENDITURE of *India*, showing the AMOUNT paid on each ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1916.

HEADS OF EXPENDITURE.	India, General.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT Rs. 15=£1.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£
Direct Demands on the Revenues:													
Refunds and Drawbacks	1,15,585	22,423	4,07,956	14,93,382	6,35,942	1,00,632	83,550	5,63,098	44,053	57,828	13,830	35,38,279	235,885
Assignments and Compensations	35,45,076	17,769	10,32,148	8,80,277	91,923	2,08,197	52,747	150	51,222	25,39,816	36,716	84,56,041	563,736
Charges in respect of Collection, *viz.*—													
Land Revenue	7,49,776	6,32,824	...	...	20,35,545	...	...	...	10,07,197	...	...	44,25,342	295,023
Opium (including cost of Production)	7,894	...	...	638	20,579	1,71,24,250	...	...	...	...	...	1,71,53,361	1,143,557
Salt (including cost of Production)	14,57,754	...	15,79,370	21,85,503	2,70,435	...	...	44,910	74,564	...	851	56,13,387	374,226
Stamps	*—12,68,809*	22,405	2,06,948	1,19,339	2,91,355	1,31,724	89,121	47,316	88,943	55,252	24,054	*—1,92,352*	*—12,823*
Excise	1,16,929	15,388	9,26,243	...	...	1,20,466	1,12,846	6,26,135	1,46,319	1,20,043	...	21,84,369	145,625
Provincial Rates	...	...	...	...	...	...	...	...	...	...	...	...	...
Customs	...	...	4,19,599	15,26,308	13,36,745	...	...	6,31,451	16,080	...	...	39,30,783	262,052
Income Tax	2,710	955	30,280	85,927	76,482	206	6,212	23,866	22,998	8,127	2,261	2,60,024	17,335
Forest	10,97,295	1,04,795	...	...	...	...	...	...	...	...	...	12,02,090	80,139
Registration	15,938	12,374	...	...	...	...	...	...	...	...	...	28,312	1,887
TOTAL	58,40,148	8,28,933	46,02,541	62,91,374	47,59,006	1,76,85,475	3,44,476	19,36,926	14,51,976	27,81,066	77,712	4,65,99,636	3,106,642
Interest:													
Interest on Debt, other than that charged to Railways and Irrigation Works	*—3,06,81,091*	...	...	...	...	...	...	...	...	...	...	*—3,06,81,091*	*—2,045,406*
Interest on other Obligations	80,83,267	197	1,90,874	4,61,735	1,67,592	8,17,709	1,46,674	1,02,578	94,741	83,507	33,242	1,01,82,116	678,808
TOTAL	*—2,25,97,824*	197	1,90,874	4,61,735	1,67,592	8,17,709	1,46,674	1,02,578	94,741	83,507	33,242	*—2,04,98,975*	*—1,366,598*
Posts and Telegraphs	4,51,07,117	...	...	...	...	...	...	...	...	...	...	4,51,07,117	3,007,141
Mint	7,45,799	...	...	4,81,241	...	...	...	...	...	...	...	12,27,040	81,803
Salaries and Expenses of Civil Departments:													
General Administration	68,15,930	3,69,421	5,07,690	7,64,623	4,95,531	4,38,235	4,39,168	6,47,994	2,65,446	1,97,999	1,80,849	1,11,02,886	740,192
Law and Justice	25,03,988	8,94,225	...	...	...	...	...	...	...	...	...	33,98,213	226,548
Police	22,29,697	19,32,256	...	...	...	...	...	...	...	...	...	41,61,953	277,464
Ports and Pilotage	...	...	...	...	...	...	...	...	...	...	...	...	...
Education	9,86,529	5,27,345	...	...	...	...	...	...	...	...	...	15,13,874	100,925
Ecclesiastical	2,15,038	52,088	3,50,120	3,17,201	1,89,362	2,87,932	2,61,357	1,41,366	34,893	91,913	22,586	19,63,856	130,924
Medical	14,73,411	3,91,333	...	...	...	...	...	...	...	...	...	18,64,744	124,316
Political	1,02,18,315	33,77,482	46,919	5,64,896	5,600	1,36,975	6,22,022	...	...	...	...	1,49,72,209	998,147
Agriculture	8,19,097	80,060	...	...	...	...	27,189	...	...	...	...	9,26,346	61,756
Scientific and Miscellaneous Departments	40,52,584	8,479	...	...	2,007	...	...	34,020	...	593	...	40,97,683	273,179
TOTAL	2,93,14,589	76,32,689	9,04,729	16,46,720	6,92,500	8,63,142	13,49,736	8,23,380	3,00,339	2,90,505	1,83,435	4,40,01,764	2,933,451

Miscellaneous Civil Charges:													
Territorial and Political Pensions	1,86,026	57,670	3,09,757	4,71,049	7,21,388	7,70,124	2,24,463	1,31,916	69,803	1,78,338	7,343	31,27,877	2,08,525
Civil Furlough and Absentee Allowances	3,370	...	5,426	786	219	46	...	...	1,845	...	...	11,692	780
Superannuation Allowances and Pensions	14,53,765	1,76,011	26,592	9,514	36,344	21,305	2,658	494	2,691	...	...	17,29,374	115,292
Stationery and Printing	4,66,385	1,08,548	4,82,836	4,42,702	74,345	...	30,978	3,090	12,933	675	650	16,23,142	108,209
Miscellaneous	12,68,888	71,147	76,981	3,32,139	1,44,686	96,515	68,445	62,928	29,925	12,899	21,276	21,85,929	145,729
TOTAL	33,78,434	4,13,376	9,01,592	12,56,190	9,76,982	8,88,090	3,26,544	1,98,428	1,17,197	1,91,912	29,269	86,78,014	578,535
Famine Relief and Insurance:													
Famine Relief	1,30,094	...	...	1,774	...	45,877	7,08,634	...	75,502	...	...	9,61,881	64.126
Construction of Protective Railways	*—2,896*	...	...	...	...	...	...	...	...	...	...	*—2,896*	*—193*
Construction of Protective Irrigation Works	*—1,89,478*	...	3,84,038	36,82,790	1,722	15,23,788	...	*—4*	63,020	19,53,560	...	74,19,436	494,629
Reduction or Avoidance of Debt	39,09,580	...	...	...	...	...	...	...	...	...	...	39,09,580	260,638
TOTAL	38,47,200	...	3,84,038	36,84,564	1,722	15,69,665	7,08,634	*—4*	1,38,522	19,53,560	...	1,22,88,001	819,200
Railways:													
State Railways:													
Interest on Debt	6,39,96,605	...	...	...	...	...	...	...	...	...	...	6,39,96,605	4,266,140
Interest chargeable against Companies on Advances	2,65,536	...	...	...	...	...	...	...	..	...	...	2,65,536	17,703
Interest on Capital deposited by Companies	8,81,031	...	...	...	...	...	...	...	...	...	...	8,81,031	58.736
Subsidized Companies: Land, &c.	24,30,669	...	...	...	...	...	...	..	...	...	...	24,30,669	162,044
Miscellaneous Railway Expenditure	2,55,889	...	...	...	...	...	...	...	..	...	...	2,55,889	17,059
TOTAL	6,78,29 730	...	...	...	...	...	...	...	...	...	...	6,78,29,730	4,521,982
Irrigation:													
Major Works:													
Working Expenses	...	6,23,431	11,18,184	7,89,631	98,011	4,72,541	51,75,389	5,90,691	7,58,700	87,118	...	97,13,696	647.580
Interest on Debt	*— 19,09,489*	8,43,572	15,07,467	12,64,698	2,02,872	7,33,872	36,18,511	8,96,250	11,91,565	7,91,011	...	91,40,329	609.355
Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance	1,89,478	...	...	...	...	...	...	...	...	...	...	1,89,478	12,632
Minor Works and Navigation	2,85,119	33,282	5,136	15,44,759	11,48,247	66,656	9,11,895	...	1,41,775	...	...	41,36,869	275,791
TOTAL	*—14,34,892*	15,00,285	26,30,787	35,99,088	14,49,130	12,73,069	97,05,795	14,86,941	20,92,040	8,78,129	...	2,31,80,372	1,545,358
Other Public Works:													
Civil Works	34,63,096	25,56,806	6,43,211	10,26,360	9,82,883	10,40,457	3,98,423	7,38,204	4,93,647	9,42,501	47,139	1,23,32,727	822,182
Military Services:													
Army:													
Effective	24,42,81,498	...	...	...	...	...	...	...	...	...	...	24,42,81,498	16,285,433
Non-Effective	1,17,29 048	...	...	...	...	...	...	...	...	...	...	1,17,29,048	781,936
Marine	72,07,696	...	...	...	...	...	...	...	...	...	...	72,07,696	480,513
Military Works	1,22,41,584	..	...	...	...	...	...	...	...	...	...	1,22,41,584	816,106
Special Defences (1902)	83,941	...	...	...	...	...	...	...	...	...	...	83,941	5,596
TOTAL	27,55,43,767	...	...	...	...	...	...	...	...	...	...	27,55,43,767	18,369,584
TOTAL IMPERIAL EXPENDITURE	41,10,37,264	1,29,32,286	1,02,57,775	1,84,47,272	90,29,815	2,41,37,607	1,29,80,282	52,86,453	46,88,462	71,21,180	3,70,797	51,62,89,193	34,419,280

No. 9.—ACCOUNT of the PROVINCIAL REVENUE of *India* showing the AMOUNT received on each ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1916.

HEADS OF REVENUE.	India, General.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at Rs. 15=£1.
Principal Heads of Revenue:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£
Land Revenue (*a*)	...	...	2,95,48,250	3,07,25,644	1,65,61,815	2,66,94,111	1,39,88,796	2,91,64,892	85,35,475	98,74,249	39,28,924	16,90,17,156	11,267,811
Opium	...	...	...	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	75,50,999	42,64,094	1,12,18,670	62,55,692	29,05,609	17,67,527	33,48,620	19,72,432	7,12,177	3,99,85,820	2,665,721
Excise	...	...	1,75,59,379	2,27,91,330	1,51,40,074	91,58,348	35,29,828	40,55,685	82,28,645	75,49,396	54,63,211	9,34,75,896	6,231,726
Provincial Rates	...	...	...	...	2,33,853	1,63,716	31,356	...	1,83,487	...	11,446	6,23,858	41,590
Customs	...	...	...	...	...	...	...	...	...	...	...	...	...
Income Tax	...	...	20,37,328	36,66,319	36,13,306	14,00,583	9,27,855	12,37,715	7,14,208	4,73,913	2,30,080	1,43,01,307	953,420
Forest	...	...	41,06,838	47,01,263	11,45,610	37,38,831	17,27,283	96,99,217	5,17,727	32,78,262	10,55,052	2,99,70,083	1,998,006
Registration	...	...	23,37,549	7,95,528	20,36,068	7,33,642	3,55,564	2,49,935	6,96,048	3,74,251	1,13,115	76,91,700	512,780
Tributes from Native States	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	6,31,40,343	6,69,44,178	4,99,49,396	4,81,44,923	2,34,66,291	4,61,64,971	2,22,24,210	2,35,22,503	1,15,09,005	35,50,65,820	23,671,054
Interest	...	...	4,52,295	12,43,788	4,63,551	23,94,286	2,45,866	1,71,053	1,87,067	2,70,937	43,885	54,72,728	364,848
Posts and Telegraphs	...	...	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...	...
Receipts by Civil Departments:													
Law and Justice	...	...	17,10,918	11,78,455	17,53,147	12,06,164	10,11,954	10,70,401	10,33,243	4,61,065	2,07,018	96,32,365	642,158
Police	...	...	5,06,454	3,02,072	1,90,866	1,01,839	1,98,940	5,79,894	36,068	26,452	1,22,825	20,65,410	137,694
Ports and Pilotage	...	...	69	1,31,976	13,49,562	...	...	3,99,267	...	...	38	18,80,912	125,394
Education	...	...	3,09,763	7,94,273	8,86,574	6,47,761	4,91,073	3,65,991	3,70,930	2,60,617	1,86,780	43,13,762	287,584
Medical	...	...	1,33,752	3,42,539	3,60,234	2,10,608	77,813	1,21,958	31,839	34,813	27,255	13,45,811	89,721
Agriculture	...	...	1,70,924	1,52,129	1,01,166	1,98,213	2,27,457	16,026	25,674	1,10,759	14,582	10,16,920	67,795
Scientific and Miscellaneous Departments	...	...	11,13,461	36,465	6,04,849	22,119	27,245	3,993	2,874	26,608	11,409	18,49,023	123,268
TOTAL	...	...	39,50,341	29,37,909	52,46,388	23,86,704	20,34,482	25,57,530	15,00,628	9,20,314	5,69,907	2,21,04,203	1,473,614

Miscellaneous													
Receipts in aid of Superannuation, etc.	...	...	1,21,255	4,53,041	54,583	98,638	1,01,870	23,692	31,716	2,27,244	6,232	11,18,271	74,551
Stationery and Printing	...	...	1,24,084	1,32,827	1,33,395	1,61,901	81,573	48,153	21,895	62,554	5,511	7,71,893	51,460
Exchange	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous	...	...	3,59,256	1,22,590	6,65,208	4,61,010	4,29,630	1,70,546	3,12,385	2,18,586	43,674	27,82,885	185,526
TOTAL	...	...	6,04,595	7,08,458	8,53,186	7,21,549	6,13,073	2,42,391	3,65,996	5,08,384	55,417	46,73,049	311,537
Railways:													
State Railways (Gross Receipts)	...	...	...	...	...	...	...	...	...	...	1,53,781	1,53,781	10,252
Deduct—Working Expenses	...	...	...	...	...	...	...	...	...	...	*1,01,834*	*1,01,834*	*6,789*
Net Receipts	..	...	...	...	...	...	...	...	...	...	51,947	51,947	3,463
Subsidized Companies (Government Share of Surplus Profits and Repayment of Advances of Interest).	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	51,947	51,947	3,463
Irrigation.													
Major Works:													
Direct Receipts	...	...	1,47,184	8,05,948	1,39,040	95,14,391	1,19,02,540	...	13,60,227	...	...	2,38,69,330	1,591,289
Portion of Land Revenue due to Irrigation	...	...	53,48,681	14,19,551	...	...	53,96,167	...	...	...	...	1,21,64,399	810,960
Minor Works and Navigation	...	...	2,59,506	1,68,256	3,40,272	1,98,639	67,070	14,23,781	33,549	47,616	...	25,38,689	169,246
TOTAL	...	...	57,55,371	23,93,755	4,79,312	97,13,030	1,73,65,777	14,23,781	13,93,776	47,616	...	3,85,72,418	2,571,495
Other Public Works:													
Civil Works	...	...	6,02,615	4,00,240	6,18,546	4,85,038	3,60,841	3,52,829	3,99,375	3,14,089	1,69,556	37,03,129	246,875
Military Receipts:													
Army:													
Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-Effective	..	...	...	...	...	...	...	...	...	...	...	...	...
Marine	...	...	...	...	...	...	...	...	...	...	...	...	...
Military Works	...	...	...	...	...	...	...	...	...	...	..	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...
Transfers between Imperial and Provincial Revenues.(a)	...	...	22,64,802	29,31,472	58,49,619	52,10,436	47,64,854	45,19,924	56,72,923	33,60,785	18,89,254	3,64,64,069	2,430,938
TOTAL PROVINCIAL REVENUE.	...	...	7,67,70,362	7,75,59,800	6,34,59,998	6,90,55,966	4,88,51,184	5,54,32,479	3,17,43,975	2,89,44,628	1,42,88,971	46,61,07,303	31,073,824

(a) Contributions between Imperial and Provincial Revenues, which were formerly adjusted by addition to or deduction from the Imperial or Provincial share of Land Revenue, are now adjusted through the separate head "Transfers between Imperial and Provincial Revenues."

No. 10.—ACCOUNT of the PROVINCIAL EXPENDITURE of *India*, showing the AMOUNT paid on each ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1916.

HEADS OF EXPENDITURE.	India, General.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at Rs. 15=£1.
Direct Demands on the Revenues:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£
Refunds and Drawbacks	...	...	2,40,209	6,36,321	1,81,371	1,47,485	86,568	1,75,218	49,673	76,079	35,485	16,28,409	108,561
Assignments and Compensations.	...	...	3,09,736	1,01,80,271	30,030	1,15,521	33,434	250	51,018	19,239	17,519	1,07,57,018	717,134
Charges in respect of Collection, *viz.*—													
Land Revenue	...	...	1,23,55,014	86,58,731	34,76,687	95,07,344	49,46,687	70,94,318	23,12,937	41,26,317	16,37,550	5,41,15,585	3,607,706
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production).	...	...	...	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	2,06,949	1,19,310	2,91,355	1,31,724	89,121	47,316	88,944	55,253	24,054	10,54,056	70,270
Excise	...	...	9,26,244	11,47,633	7,74,858	3,61,399	1,12,845	6,26,135	4,38,957	3,60,128	1,22,242	48,70,441	324,696
Provincial Rates	...	...	...	...	...	...	...	...	...	...	...	...	...
Customs	...	...	...	...	...	...	...	...	...	...	...	...	...
Income Tax	...	...	30,281	85,926	76,482	207	6,211	23,866	22,998	8,126	2,261	2,56,358	17,091
Forest	...	...	29,27,818	26,42,038	5,93,635	25,66,307	9,23,879	48,86,242	3,81,550	17,34,336	7,55,214	1,73,90,519	1,159,368
Registration	...	...	12,56,016	3,71,933	11,27,328	3,11,322	1,26,149	1,08,725	3,78,240	1,24,536	65,051	38,69,300	257,953
TOTAL	...	...	1,82,51,767	2,38,42,193	65,51,746	1,31,41,309	63,24,894	1,29,62,070	37,04,317	65,04,014	26,59,376	9,39,41,686	6,262,779
Interest:													
Interest on Debt, other than that charged to Railways and Irrigation Works.	...	...	3,31,295	7,39,765	4,76,626	13,74,089	2,00,634	1,07,450	1,08,478	1,98,774	68,018	36,05,129	240,342
Interest on other Obligations.	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	3,31,295	7,39,765	4,76,626	13,74,089	2,00,634	1,07,450	1,08,478	1,98,774	68,018	36,05,129	240,342
Posts and Telegraphs	...	...	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...	...
Salaries and Expenses of Civil Departments:													
General Administration	...	...	15,50,732	20,49,821	23,88,887	17,56,105	12,41,339	15,87,066	13,50,018	9,25,185	6,12,443	1,34,61,596	897,440
Law and Justice	...	...	99,75,283	70,61,179	1,28,17,727	93,81,515	65,38,152	66,08,519	52,43,871	35,39,901	13,64,224	6,25,30,371	4,168,691
Police	...	...	1,10,09,898	1,05,79,762	1,09,03,783	1,28,01,703	64,25,524	1,37,05,639	47,55,942	35,98,952	23,65,730	7,61,36,933	5,075,795
Ports and Pilotage	...	...	47,020	1,8 ,003	13,73,063	...	...	14,86,303	5,114	...	61,620	31,59,128	210,609
Education	...	...	76,96,650	75,29,863	84,83,414	60,78,311	44,10,192	30,44,813	35,73,507	27,85,989	14,13,758	4,50,16,497	3,001,100
Ecclesiastical	...	...	...	...	...	...	...	...	...	...	...	...	...
Medical	...	...	50,28,039	23,86,488	26,98,775	27,87,910	19,66,180	26,58,985	9,64,623	12,31,788	6,67,714	2,04,20,502	1,361,367
Political	...	...	85,757	5,02,820	23,187	4,264	...	11,89,489	39,687	90,422	5,68,221	24,43,847	162,923
Agriculture	...	...	11,21,167	12,06,261	11,39,162	12,74,821	11,82,849	6,03,974	4,73,647	7,81,288	2,33,082	80,16,251	534,417
Scientific and Miscellaneous Departments.	...	...	10,27,401	1,52,064	4,47,690	1,11,509	1,39,277	73,712	21,634	79,172	87,599	21,40,058	142,670
TOTAL	...	...	3,75,41,947	3,16,54,266	4,02,75,688	3,41,96,138	2,19,03,513	3,09,88,500	1,64,28,043	1,29,62,697	73,74,391	23,33,25,183	15,555,012

Miscellaneous Civil Charges:													
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	...	...	33,08,215	38,59,390	31,41,809	35,97,913	23,15,418	10,97,040	10,02,672	9,61,856	3,35,677	1,96,19,990	1,307,999
Stationery and Printing	...	...	14,84,731	12,43,301	13,01,451	9,39,632	7,61,981	6,89,804	6,58,811	3,70,289	1,78,528	76,81,528	512,102
Miscellaneous	...	...	4,72,977	7,84,861	6,38,467	3,81,528	3,66,504	5,00,5 7	1,32,347	1,55,930	5,22,429	39,05,570	260,371
TOTAL	...	...	52,65,923	58,87,552	50,81,727	49,19,073	34,46,903	22,87,371	17,93,830	14,88,075	10,36,634	3,12,07,088	2,080,472
Famine Relief and Insurance:													
Famine Relief	...	...	...	...	...	...	1,58,539	...	...	...	...	1,58,539	10,569
Reduction or Avoidance of Debt	...	...	2,50,000	13,70,000	60,000	4,50,000	1,40,000	...	2,00,000	...	...	24,70,000	164,667
TOTAL	...	...	2,50,000	13,70,000	60,000	4,50.000	2,98,539	...	2,00,000	...	...	26,28,539	175,236
Railways:													
State Railways:													
Interest on Debt	...	...	...	...	...	...	...	...	...	...	...	...	...
Interest chargeable against Companies on Advances	...	...	...	...	...	...	...	...	...	...	...	...	...
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies:													
Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, etc.	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous Railway Expenditure	...	...	...	...	...	4,853	...	...	...	...	5,112	9,965	665
TOTAL	...	...	...	...	...	4,853	...	...	...	...	12,424	12,424	828
Irrigation:											17,536	22,389	1,493
Major Works:													
Working Expenses	...	...	11,18,184	7,89,632	98,011	29,70,190	51,75,389	...	7,58,699	...	...	1,09,10,105	727,340
Interest on Debt	...	...	15,07,467	12,64,697	1,74,238	32,56,150	36,18,512	...	8,99,369	...	...	1,07,20,433	714,696
Minor Works and Navigation	...	...	38,17,049	15,44,758	11,48,247	4,01,4 .7	2,02,446	11,62,984	1,41,775	5,77,173	95,846	90,91,695	606,113
TOTAL	...	...	64,42,700	35,99,087	13,20,496	66,27,757	89,96,347	11,62,984	17,99,843	5,77,173	95,846	3,07,22,233	2,048,149
Other Public Works:													
Construction of Railways charged to Provincial Revenues	...	...	...	...	...	...	...	...	...	...	18,950	18,950	1,263
Civil Works	...	...	87,00,566	85,70,316	89,34,903	73,14,591	65,46,792	88,97,194	88,43,005	68,95,387	39,69,319	6,86,72,073	4,578,138
TOTAL	...	...	87,00,566	85,70,316	89,34,903	73,14,591	65,46,792	88,97,194	88,43,005	68,95,387	39,88,269	6,86,91,023	4,579,401
Military Services:													
Army:													
Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Marine	...	...	...	...	...	...	...	...	...	...	...	...	...
Military Works	...	...	...	...	...	...	...	...	...	...	...	...	...
Special Defences (1902)	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...
	...	...	7,67,84,198	7,56,63,179	6,28,01,186	6,30,27,810	4,77,17,622	5,64,05,569	3,28,77,516	2,86,26,120	1,52,40,070	46,41,43,270	30,942,884
Add—Portion of allotments to Provincial Governments not spent by them in the year	...	...	...	18,96,621	6,58,812	10,28,156	11,33,562	...	...	3,18,508	...	50,35,659	335,711
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	...	*13,836*	...	...	...	...	*9,73,090*	*11,33,541*	...	*9,51,099*	*30,71,566*	*204,771*
TOTAL PROVINCIAL EXPENDITURE	...	...	7,67,70,362	7,75,59,800	6,34,59,998	6,90,55,966	4,88,51,184	5,54,32,479	3.17.43.975	2,89,44,628	1,42,88,971	46,61,07,363	31,073,324

No. 11.—ACCOUNT of RECEIPTS and DISBURSEMENTS of the GOVERNMENT OF INDIA

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Revenue	2	7	83,708,382	705,155	84,413,537
Excess of Revenue over Expenditure charged to Revenue	1A	3	...	...	—1,188,661
Railway, Irrigation, and other Capital not charged to Revenue—					
Capital raised through Companies towards outlay on State Railways	74A	272	3,472,246	...	3,472,246
Capital contributed by Native States towards outlay on State Railways	79A	304	66,667	...	66,667
Outlay of Railway Companies—Repayments	79	303	...	9,431	9,431
NET			...	...	0
Raised and Deposited by Railway Companies— On account of Subscribed Capital	79	303	768,401	...	768,401
NET			...	...	393,201
Permanent Debt incurred:					
India 3½ p. c. Stock				...	
India Bonds				...	
4 p. c. Terminable Rupee Loan	82	315	3,332,400	...	
Rupee Loan 3½ p. c.				...	
Debentures of the Indian Midland Railway				...	
TOTAL			3,332,400	...	3,332,400
NET			...	...	2,379,834
Temporary Debt:	82A	316	...	7,000,000	7,000,000
NET			...	...	0
Unfunded Debt:					
Deposits of Service Funds	84	317	87,102	9	
Savings Bank Deposits	85	319	6,665,679	...	
TOTAL			6,752,781	9	6,752,790
NET			...	...	899,842
Deposits and Advances:					
Balances of Provincial Allotments	72	261	335,711	...	
Appropriation for Reduction of Debt	App. A.	...	425,305	...	
Deposits of Local Funds	86	320	6,209,095	...	
Deposits of Sinking Funds	87	320	15,842	...	
Gold Standard Reserve	App. A.	...	1,326	(a)16,333,376	
Paper Currency Reserve	App. A	...	...	(b)8,190,295	
Departmental and Judicial Deposits	89	324	31,451,185	...	
Advances			6,325,608	1,662,917	
Suspense Accounts	App. A	...	42,067	...	
Miscellaneous			64,064	409,359	
TOTAL			44,870,203	26,595,947	71,466,150
NET			...	...	5,829,927
Carried over			142,971,080	34,310,542	177,281,622

(a) Includes £7,533 000 remitted from India by means of Council Bills and £41,188 on account of profit by exchange.
(b) Represents remittance from India by means of Council bills.

IN *INDIA* AND IN *ENGLAND*, FOR THE YEAR ENDED 31ST MARCH 1916.

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Expenditure	3	11	65,362,164	20,109,094	85,471,258
Add—Provincial surpluses transferred to "Deposits"			335,711	...	335,711
Deduct—Provincial deficits charged against "Deposits"			*204,771*	...	*204,771*
TOTAL			65,493,104	20,109,094	85,602,198
Railway, Irrigation, and other Capital not charged to Revenue—					
Outlay on State Railways	73	265	3,923,370	852,742	4,776,112
Outlay on Irrigation Works	73	265	776,544	36,409	812,953
Initial Expenditure on New Capital at Delhi	80	305	321,383	9,891	331,274
Outlay of Railway Companies—(*a*) Payments for Capital Outlay	79	303	—202,886	652,070	449,184
NET			...	...	439,753
Raised and deposited by Railway Companies — Payments for discharge of debentures	79	303	...	375,200	375,200
NET			...	...	0
Permanent Debt discharged:					
Sterling Debt—					
India 4 p. c. Stock	82	315	...	1,500	
India Bonds			...	500,000	
Indian Midland Railway Debentures			...	407,500	
India 3 p. c. Stock (£109,529 cancelled) (*b*)			...	...	
Rupee Debt—					
4 p. c. Loans			...	...	
3½ p. c. Loans			493	...	
3 p. c. Loans			(*c*)42,940	...	
Provincial Debentures			133	...	
TOTAL			43,566	909,000	952,566
NET			...	...	0
Temporary Debts discharged:	82A	316	3,000,000	7,000,000	10,000,000
NET			...	...	3,000,000
Unfunded Debt:					
Special Loans	82B	316	1,131	...	
Deposits of Service Funds	84	317	95,002	...	
Savings Bank Deposits	85	319	5,756,815	...	
TOTAL			5,852,948	...	5,852,948
NET			...	...	0
Deposits and Advances:					
Balances of Provincial Allotments	72	261	204,771	...	
Deposits of Local Funds	86	320	6,660,011	...	
Deposits of Sinking Funds	87	320	...	...	
Gold Standard Reserve	App. A	...	69,957	(*d*)10,549,067	
Paper Currency Reserve	„	...	...	8,190,295	
Departmental and Judicial Deposits	89	324	30,724,965	...	
Advances	App. A	...	6,165,999	1,777,693	
Suspense Accounts			977,988	...	
Miscellaneous			25,973	289,504	
TOTAL			44,829,664	20,806,559	65,636,223
NET			...	...	0
Carried over			124,037,693	50,750,965	174,788,658

(*a*) This does not include advances to the East Indian, the South Indian, the Bengal and North-Western, and the Great Indian Peninsula Railway Companies, and advances to the Bombay, Baroda and Central India Railway Company both on account of the main line and the Rajputana-Malwa Railway, which are treated as Remittances.

(*b*) £57,521, £4,361 and £16,615 aggregating £78,497 cancelled by charge to East Indian, Eastern Bengal and S. P. and Delhi Railway Sinking Funds—the purchase-money £54,560 being charged under Railway Revenue Account, Sinking Funds. The remaining £31,032 is on account of Discount Sinking Fund, and the cost of purchase £21,569 is charged in the Accounts, partly under "Interest on Ordinary Debt" and partly, under "State Railways—Interest on Debt."

(*c*) Discharge due to conversion of 3 per cent. Loan to 3½ per cent. Loan [*vide* foot-note (*e*) on page 315].

(*d*) Includes £225,900 on account of payment of Bills and Telegraphic Transfers on London.

No. 11—ACCOUNT OF RECEIPTS AND DISBURSEMENTS OF THE GOVERNMENT OF INDIA,

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Brought forward .			142,971,080	34,310,542	177,281,622
Loans and Advances by Imperial Government .	90	333	490,931	...	490,931
NET .			...	...	15,103
Loans and Advances by Provincial Governments .	90A	349	1,556,038	...	1,556,038
NET .			...	...	308,282
Loans to Local Boards for Railway Construction	91	350	7,709	...	7,709
NET .			...	...	7,709
Remittances—					
Inland Money Orders			39,073,870	...	
Other Departmental Accounts			1,327	...	
Net Receipts by Civil Treasuries from—					
Railways			15,225,297	...	
Net Receipts from Civil Treasuries by—	App. A	...			
Postal and Telegraph			766,258	...	
Marine			5,885,044	...	
Military Works			1,218,030	...	
Military			22,654,087	...	
Remittance Account between England and India	92	353	21,784,841	31,308,163	
TOTAL .			106,608,754	31,308,163	137,916,917
NET .			...	...	...
Secretary of State's Bills drawn	93	354	...	(a) 4,590,034	4,590,034
Sterling Bills on London	45	121	(b) 4,668,000	...	4,668,000
Total Receipts			256,302,512	70,208,739	326,511,251
Opening Balance .	94	355	14,779,334	(c) 7,913,236	22,692,570
GRAND TOTAL .			271,081,846	78,121,975	349,203,821

(a) In addition to £7,574,183 and £8,190,295 on account of the Gold Standard Reserve and the Paper Currency Reserve, respectively.
(b) In addition to £225,000 on account of the Gold Standard Reserve.

in *India* and in *England*, for the Year ended 31st March 1916—*contd.*

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Brought forward .			124,037,693	50,750,965	174,788,658
Loans and Advances by Imperial Government .	90	333	475,828	...	475,828
NET .			...	...	0
Loans and Advances by Provincial Governments .	90A	349	1,247,806	...	1,247,806
NET .			...	...	0
Loans to Local Boards for Railway Construction .	91	350	...	...	...
NET .			...	...	0
Remittances—					
Inland Money Orders	App. A	...	39,021,590	...	
Other Local Remittances			116,339	...	
Other Departmental Accounts			17,924	...	
Net Payments into Civil Treasuries by—					
Railways			14,962,927	...	
Net Issues from Civil Treasuries to—					
Postal and Telegraph			769,928	...	
Marine			5,897,656	...	
Military Works			1,222,569	...	
Military			22,651,165	...	
Remittance Account between England and India .	92	353	43,598,591	9,899,662	
TOTAL .			128,258,689	9,899,662	138,158,351
NET .			...	...	241,434
Secretary of State's Bills paid	93	354	(a) 5,045,774	...	5,045,774
Sterling Bills on London	45	121	...	(b) 4,668,000	4,668,000
Total Disbursements .			259,065,790	65,318,627	324,384,417
Closing Balance .	94	355	12,016,056	(d) 12,803,348	24,819,404
GRAND TOTAL .			271,081,846	78,121,975	349,203,821

(c) Of this amount £8,322 represents the funds of the Gold Standard Reserve.
(d) Of this amount £5,792,631 represents the funds of the Gold Standard Reserve.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1915-1916.

Section A.—Principal Revenue Heads.

Revenue, £52,866,375. Expenditure, £9,467,370.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure
					£	£
Revenue . . .	12	Statement of Principal Sources of Ordinary Revenue.	32	48,237,710	...	...
Refunds and Assignments	12A	Details of Refunds and Assignments . .	32	1,970,623	...	...
Refunds and Drawbacks	13	Expenditure	33	...	...	344,446
Assignments and Compensations. . . .	14	Expenditure	35	...	...	1,280,870
Land Revenue . .	15A	Receipts	36	...	22,031,161	...
„ . .	15B	Expenditure	39	...	...	3,903,714
Opium . . .	16A	Receipts	40	...	1,913,514	...
„ . . .	16B	Store Account	40	...	...	...
„ . . .	16C	Expenditure	41	...	...	1,144,331
Salt	17A	Receipts	41	...	3,647,587	...
„	17B	Store Account	42	...	...	...
„	17C	Expenditure	42	...	...	376,722
Stamps . . .	18	Receipts and Expenditure	43	...	5,433,632	147,150
Excise . . .	19	Receipts and Expenditure	44	...	8,632,209	470,740
Provincial Rates . .	20	Receipts and Expenditure	45	...	41,845	...
Customs . . .	21A	Receipts	47	...	5,873,886	...
„ . . .	21B	Expenditure	52	...	...	262,264
Income Tax . . .	22	Receipts and Expenditure . . .	53	...	2,090,109	34,426
Forest . . .	23	Receipts	54	...	2,074,425	...
„ . . .	23	Expenditure	55	...	...	1,242,867
Registration . .	24	Receipts and Expenditure . . .	56	...	518,879	259,840
Tributes . . .	25	Receipts	58	...	609,128	...
				Total .	52,866,375	9,467,370

No. 12.—STATEMENT of Principal Sources of Ordinary Revenue for the Year ended 31st March 1916.

	Land Revenue.	Salt.	Stamps.	Excise.	Provincial Rates.	Customs.	Income Tax.	Forest.	Registration.	Total.	Refunds and Assignments.	Net Amount.	Area. (a)	Population. (a)	Net Revenue per 1,000 Square Miles.	Net Revenue per 1,000 of Population.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	*Sq. Miles.*	*No.*	₹	₹
Burma	4,64,18,052	20,64,895	35,15,055	81,11,370	...	1,19,46,666	24,75,430	96,99,217	2,49,935	8,44,80,620	5,14,615	8,39,66,005	161,418	10,610,256	5,20,177	7,914
India General	20,73,000	...	8,58,004	21,96,610	103	...	25,58,823	9,59,469	45,244	86,91,253	35,81,706	51,09,547	...	1,489,052	...	3,431
North-West Frontier Province	21,29,255	...	6,74,843	3,53,604	3,715	...	1,71,418	1,86,815	46,243	35,65,893	47,226	35,18,667	13,183	2,197,018	2,66,909	1,602
Madras	5,90,96,501	...	1,51,01,998	3,51,18,758	...	...	40,75,663	41,06,838	23,37,549	11,98,37,307	52,41,664	11,45,95,643	142,402	41,405,404	8,04,733	2,768
Bombay	5,21,45,711	...	85,28,187	2,27,91,330	...	...	73,48,676	47,01,263	7,95,528	9,63,10,695	1,49,14,677	8,13,96,018	123,323	19,626,477	6,60,023	4,147
Bengal	2,98,96,600	...	2 24,37,340	1,51,40,074	2,33,853	...	72,26,611	11,45,610	20,36,008	7,81,16,156	4,16,479	7,76,99,677	78,699	45,483,077	9,87,302	1,708
United Provinces of Agra and Oudh	6,73,87,924	...	1,25,11,383	1,22,11,130	1,63,716	...	28,02,911	37,38,831	7,33,642	9,95,49,537	5,71,835	9,89,77,702	107,267	47,182,044	9,22,723	2,098
Punjab	2,79,77,592	...	58,11,218	70,59,656	31,356	...	18,55,709	17,27,283	3,55,564	4,48,18,378	2,65,458	4,45,52,920	99,251	19,576,687	4,48,891	2,276
Bihar and Orissa	1,57,82,993	...	66,97,240	1,09,71,527	1,83,487	...	14,28,417	5,17,727	6,96,048	3,62,77,439	1,95,966	3,60,81,473	83,181	34,490,084	4,33,771	1,046
Central Provinces and Berar	1,97,43,330	...	39,44,865	1,00,65,862	...	...	9,47,825	32,78,262	3,74,751	3,83,54,395	37,03,568	3,46,50,827	99,823	13,916,308	3,47,123	2,490
Assam	78,16,453	...	14,24,354	54,63,211	11,446	...	4,60,160	10,55,052	1,13,115	1,63,42,791	1,06,149	1,62,37,642	53,015	6,713,635	3,06,284	2,419
	33,04,67,411	20,64,895	8,15,04,487	12,94,83,132	6,27,676	1,19,46,666	3,13,51,643	3,11,16,367	77,83,187	62,62,45,464	2,95,59,343	59,67,86,121	961,562	242,690,042	6,20,642	2,459
Salt	...	5,26,48,907	...	...	...	...	...	...	...	5,26,48,907	2,38,126	5,24,10,781	...	...	...	...
Customs	...	...	...	...	...	7,61,61,627	...	...	...	7,61,61,627	17,92,873	7,43,68,754	...	...	...	...
Total ₹	33,04,67,411	5,47,13,802	8,15,04,487	12,94,83,132	6,27,676	8,81,08,293	3,13,51,643	3,11,16,367	77,83,187	75,51,55,998	3,15,90,342	72,35,65,656	961,562	242,690,042	7,52,490	2,981
Total converted into £ at ₹15=£1 £	22,031,161	3,647,587	5,433,632	8,632,209	41,845	5,873,886	2,090,109	2,074,425	518,879	50,343,733	2,106,023	48,237,710	...	...	...	...
Revenue per 1,000 Square Miles ₹	3,43,678	56,901	84,763	1,34,659	653	91,630	32,605	32,360	8,094	7,85,343	...	7,52,490	...	...	...	...
Ditto converted into £ at ₹15=£1	22,912	3,793	5,651	8,977	43	6,109	2,174	2,157	540	52,356	...	50,166	...	...	...	...
Revenue per 1,000 of Population	1,361·7	225·4	335·8	533·5	2·6	363·1	129·2	128·2	32·1	3,111·6	...	2,981·4	...	...	...	...
Ditto converted into £ at ₹15= £1 £	90·8	15·0	22·4	35·6	·2	24·2	8·6	8·5	2·1	207·4	...	198·8	...	...	...	...

(a) From the latest Statistical Tables for British India.

No. 12A.—DETAILED STATEMENT of Refunds and Assignments in Account No. 12.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Refunds, Account No. 13, page 33	30,192	22,423	4,44,531	9,22,310	2,94,526	2,48,117	1,70,118	5,14,215(b)	93,726	1,22,115	49,315	29,11,588
Assignments and Compensation, Account No. 14, page 34	35,45,076	17,769	13,41,884	1,10,60,548	1,21,953	3,23,718	86,181	400	1,02,240	25,59,055	54,235	1,92,13,059
Allowances to District and Village Officers, (c) Account No. 15B, page 39	6,438	7,034	34,55,249	29,31,819	...	...	9,159	...	...	10,22,398	2,599	74,34,696
Total	35,81,706	47,226	52,41,664	1,49,14,677	4,16,479	5,71,835	2,65,458	5,14,615	1,95,966	37,03,568	1,06,149	2,95,59,343
										Total India converted into £ at ₹15=£1	**£**	**1,970,623**

(b) Includes ₹2,27,975 and ₹13,686 on account of refunds of Customs and Salt Duties, respectively, in Burma.
(c) Includes ₹6,438 and ₹16,03,314 in India General, and Bombay, respectively, shown against "District Charges" under "Land Records."

No. 13.—ACCOUNT of REFUNDS and DRAWBACKS for the Year ended 31st March 1916.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.	DISTRIBUTION OF TOTAL.	
													Imperial.	Provincial.
		₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	£	₹
Land Revenue	5,675	3,281	1,59,764	3,49,800	34,143	36,695	21,094	1,36,371	25,191	21,013	15,349	8,08,376	3,93,634	4,14,742
Stamps	13,852	13,834	1,63,072	1,28,031	1,70,946	1,23,989	99,518	40,657	51,238	38,360	9,725	8,53,222	4,40,455	4,12,767
Excise	455	1,015	60,164	3,41,657	65,127	39,288	31,930	12,792	8,113	46,849	7,803	6,15,193	77,475	5,37,718
Provincial Rates	...	...	...	...	—276	209	51	...	459	...	...	443	...	443
Income-Tax	9,083	2,358	25,644	92,598	21,221	16,907	14,557	38,945	7,622	9,274	2,586	2,40,795	1,26,892	1,13,903
Forest	1,096	1,847	31,006	6,566	648	30,349	2,600	43,761	457	5,516	13,559	1,37,405	2,943	1,34,462
Registration	31	88	4,881	3,658	2,717	680	368	28	646	1,103	293	14,493	119	14,374
TOTAL R	30,192	22,423	4,44,531	9,22,310	2,94,526	2,48,117	1,70,118	(a) 2,72,554	93,726	1,22,115	49,315	26,69,927	10,41,518	16,28,409
Opium	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Salt	85,393	...	41,400	84,641	26,692	...	...	13,686	...	...	...	2,51,812	2,51,812	...
Customs	...	...	1,62,234	11,22,752	4,96,095	...	...	2,27,975	...	11,792	...	20,20,848	20,20,848	...
Tributes	...	...	...	...	...	...	...	2,24,101	...	...	...	2,24,101	2,24,101	...
TOTAL REFUNDS AND DRAWBACKS	1,15,585	22,423	6,48,165	21,29,703	8,17,313	2,48,117	1,70,118	7,38,316	93,726	1,33,907	49,315	51,66,688	35,38,279	16,28,409
Total India converted into £ at R15=£1												344,446	235,885	108,561

(a) For comparison with figures given in Account No. 12A, page 32, as regards Burma, see note (b) to that Account.

No. 14.—ACCOUNT of Assignments and Com

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	No. of item.
	₹	₹	₹	₹	₹	
Land Revenue Compensations—						
Inamdars and other Grantees	...	...	5,273	83,42,653	...	1
Pensions in lieu of Resumed Lands	5,303	17,295	2,06,302	11,90,842	2,096	2
Malikana, or Allowances to Excluded Proprietors	...	...	3,13,774	...	57,822	3
Compensation to Holkar (for Keyso Rao Patan)	25,424	...	...	...	...	4
Other Land Revenue Compensations	18,862	...	150	65,688	142	5
	49,589	17,295	5,25,499	95,99,183	60,060	6
Opium Compensations—						
To the French Government	...	...	...	...	8,000	7
„ Native States	...	...	...	46,030	...	8
	...	...	...	46,030	8,000	9
Salt Compensations—						
To Jodhpur	9,61,395	...	...	...	...	10
„ Jaipur	6,88,309	...	...	...	...	11
„ Gwalior	3,12,500	...	...	...	...	12
„ Bharatpur	1,50,500	...	...	...	...	13
„ Alwar	1,25,000	...	...	...	...	14
„ Bahawalpur	80,000	...	...	...	...	15
„ Dholepur	60,000	...	...	...	...	16
„ Holkar	61,875	...	...	...	...	17
„ Kishengarh	25,000	...	...	...	...	18
„ Mewar	2,04,150	...	...	...	...	19
„ Tonk	20,000	...	...	...	...	20
„ Jaipur and Jodhpur (under the Sambhar Lake Treaty)	4,40,673	...	...	...	...	21
„ Other Native States	1,39,719	...	...	86,937	...	22
„ the French Government	...	...	4,78,000	...	20,000	23
„ Other Salt Compensations	...	...	10,301	5,660	...	24
	32,69,121	...	4,88,301	92,597	20,000	25
Excise Compensations—						
To the French Government	...	...	3,550	...	...	26
„ Native States, Zemindars, etc.	10,597	...	90,423	12,64,553	...	27
	10,597	...	93,973	12,64,553	...	28
Customs Compensations—						
To Native States, *etc.*	...	400	2,23,906	39,899	...	29
Purchase of Life Pensions	...	...	...	...	...	30
Miscellaneous Compensations—						
To Maharaja of Kishengarh (for loss of Transit duty on Rajputana Railway)	20,000	...	...	...	...	31
„ Khan of Khelat (for surrender of right to levy dues in Bolan)	30,000	...	...	...	...	32
„ Khan of Khelat (for Quit-rent)	1,51,500	...	...	...	...	33
„ Nizam of Hyderabad (for Quit-rent)	...	...	...	...	...	34
Posa (commuted Blackmail) to Hill Tribes in Assam	...	...	...	...	...	35
Sayer Compensations	...	...	...	...	33,893	36
Other Compensations	14,269	74	10,205	18,286	...	37
	2,15,769	74	10,205	18,286	33,893	38
Total Assignments and Compensations ₹	35,45,076	17,769	13,41,884	1,10,60,548	1,21,953	39

Total India

PENSATIONS for the Year ended 31st March 1916.

No. of item.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.	Distribution of Total.	
								Imperial.	Provincial.
	₹	₹	₹	₹	₹	₹	₹	₹	₹
1	11,638	...	...	...	2,054	2,051	83,63,669	5,13,295	78,50,374
2	39,669	55,173	...	4,003	3,594	...	15,24,277	3,50,551	11,73,726
3	2,37,085	..	...	95,047	3,958	208	7,07,394	3,83,582	3,24,312
4	...	...	...	...	...	...	25,424	25,424	...
5	600	1,457	400	...	21,473	32,780	1,41,552	80,232	61,320
6	2,88,992	56,630	400	99,050	31,079	35,039	1,07,62,816	13,53,084	94,09,732
7	...	...	...	...	...	...	8,000	8,000	...
8	...	...	...	...	...	...	46,030	46,030	...
9	...	...	...	...	...	...	54,030	54,030	...
10	...	...	...	...	...	...	9,61,395	9,61,395	...
11	...	...	...	...	...	...	6,88,309	6,88,309	...
12	...	...	...	...	...	...	3,12,500	3,12,500	...
13	...	...	...	...	...	...	1,50,500	1,50,500	...
14	...	...	...	...	...	...	1,25,000	1,25,000	...
15	...	...	...	...	...	...	80,000	80,000	...
16	...	...	...	...	...	...	60,000	60,000	...
17	...	...	...	...	...	...	61,875	61,875	...
18	...	...	...	...	...	...	25,000	25,000	...
19	...	...	...	...	...	...	2,04,150	2,04,150	...
20	...	...	...	...	...	...	20,000	20,000	...
21	...	...	...	...	...	...	4,40,673	4,40,673	...
22	...	...	...	...	...	...	2,26,656	2,26,656	...
23	...	...	...	...	...	...	4,98,000	4,98,000	...
24	...	...	...	...	...	...	15,961	15,961	...
25	...	...	...	...	...	...	38,70,019	38,70,019	...
26	...	...	...	...	...	...	3,550	1,775	1,775
27	9,532	8,307	...	1,991	4,932	...	13,80,335	64,075	13,26,260
28	9,532	8,307	...	1,991	4,932	...	13,93,885	65,850	13,28,035
29	...	18,634	...	...	...	...	2,82,839	2,82,839	...
30	...	965	...	...	...	...	965	...	965
31	...	...	...	...	...	...	20,000	20,000	...
32	...	...	...	...	...	...	30,000	30,000	...
33	...	...	...	...	...	...	1,51,500	1,51,500	...
34	...	...	...	...	25,00,000	...	25,00,000	25,00,000	...
35	...	...	...	...	...	16,558	16,558	16,558	...
36	24,100	...	...	1,199	...	1,031	60,223	60,223	...
37	1,094	1,645	...	...	23,044	1,607	70,224	51,938	18,286
38	25,194	1,645	...	1,199	25,23,044	19,196	28,48,505	28,30,219	18,286
39	3,23,718	86,181	400	1,02,240	25,59,055	54,235	1,92,13,059	84,56,041	1,07,57,018
converted into £ at R15=£1						£	1,280,870	563,736	717,134

No. 15A.—ACCOUNT of LAND REVENUE for the Year ended 31st March 1916.

REVENUE.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ordinary Land Revenue	18,01,448	20,44,592	6,92,46,470	4,54,33,966	2,76,89,668	6,86,80,660	3,46,40,273	2,95,71,870	1,49,43,573	1,94,52,387	71,43,182	32,06,48,089
Sale of proprietary right of Government in land	42,606	723	67	...	1,96,703	505	6,49,464	...	1,056	...	...	8,91,124
Sale of waste lands and Redemption of Land Revenue	3,781	—1	2,00,444	...	62,721	6,893	24,60,843	2,255	4,727	2,909	36,477	27,81,049
Assessment of alienated Lands, less Quit-rents	...	4,730	...	93,05,578	69,172	...	1,68,786	...	7,268	...	...	95,55,534
Recovery of Survey and Settlement charges	...	...	...	...	17,04,498	...	...	9,627	6,90,159	...	...	24,04,284
Capitation Tax or House Tax levied in lieu thereof (*a*)	804	...	...	...	21,655	...	...	96,53,672	652	...	2,70,377	99,47,160
Fisheries and other receipts classed as Miscellaneous Land Revenue	2,24,361	1,52,989	3,46,881	2,45,269	1,52,183	6,52,154	8,50,559	74,26,403	1,35,558	2,93,202	3,66,417	1,08,45,976
TOTAL LAND REVENUE . R	20,73,000	22,03,033	6,97,93,862	5,49,84,813	2,98,96,600	6,93,40,212	3,87,69,925	4,66,08,827	1,57,82,993	1,97,48,498	78,16,453	35,70,73,216
Deduct—PORTION OF LAND REVENUE DUE TO IRRIGATION shown in Account No. 61 under "J—Irrigation," page 166 . R	...	73,778	(*b*) 1,06,97,361	(*b*) 28,39,102	...	19,52,288	1,07,92,333	(*b*) 2,45,775	...	5,168	...	2,66,05,805
TOTAL LAND REVENUE under PRINCIPAL HEADS OF REVENUE . . R	20,73,000	21,29,255	5,90,96,501	5,21,45,711	2,98,96,600	6,73,87,924	2,79,77,592	4,64,18,052	1,57,82,993	1,97,43,330	78,16,453	33,04,67,411

Total Land Revenue in India under Principal Heads of Revenue R33,04,67,411 converted into £ at R15=£1 . £ 22,031,161

Ditto ditto due to Irrigation R ditto ditto . £ 1,773,720

(*a*) Includes Thathameda Tax in Burma.

(*b*) Total Collection at pages 166 and 168 . *Less*—Collection Charges at pages 167 and 169 .

	Madras. R	Bombay. R	Burma. R
	1,12,56,483	30,46,531	2,68,468
	5,59,122	2,07,429	22,693
	1,06,97,361	28,39,102	2,45,775

No. 15B.—ACCOUNT of CHARGES connected with the COLLECTION of LAND REVENUE for the Year ended 31st March 1916.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
GENERAL CHARGES OF DISTRICT ADMINISTRATION:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Part (*a*) of Salaries of Collectors, Commissioners, and Deputy Commissioners (*b*)	51,005	47,877	6,18,375	3,45,524	3,42,855	5,52,562	3,32,488	4,21,877	2,42,885	2,56,248	1,45,552	33,57,248
Part (*a*) of Salaries of Assistant and Deputy Collectors, Assistant and Extra Assistant Commissioners, etc. (*b*)	43,204	95,130	16,92,191	8,19,255	8,53,450	8,78,011	4,04,859	7,69,944	5,92,360	4,12,244	2,26,979	67,87,627
Salaries of Commissioners, Collectors, Deputy Collectors, Tahsildars, etc. (*b*)	45,281	70,159	45,319	90,944	14,170	7,18,621	4,30,840	...	19,574	21,576	3,810	14,60,294
Payments to Officers of other Provinces	758	...	...	8,404	...	...	...	...	...	...	...	9,162
Office Establishment	71,183	55,866	10,08,693	9,30,016	6,24,159	12,36,719	3,06,541	5,62,288	4,25,569	2,09,988	1,65,327	55,96,349
District Establishments, including Tahsildars' and Sub-Divisional Establishments	1,10,739	47,273	14,99,599	10,98,899	3,02,765	8,54,815	3,40,665	1,68,101	2,64,981	1,60,088	77,860	49,25,785
Temporary Establishments	932	4,886	1,55,623	1,01,181	89,688	1,32,771	28,752	6,420	42,677	11,343	3,021	5,77,294
Remuneration to Copyists and Examiners	...	...	1,66,384	...	96,335	...	...	4,659	79,690	...	8,993	3,56,061
Travelling Allowances	23,256	36,234	5,55,524	4,10,282	2,11,979	2,61,742	2,03,587	1,94,837	1,12,388	72,337	42,969	21,25,135
Purchase, Repair, and Carriage of Tents	3,831	1,005	19	4,582	4,601	25,604	9,176	1,024	6,226	9,213	812	66,093
House-rent and other Allowances	10,687	17,529	1,33,487	23,457	27,820	77,935	65,772	18,913	21,762	30,314	13,034	4,40,710
Service of Processes against Defaulters and Diet-money	1,538	428	5,595	5,180	33,762	6,613	1,213	40,076	14,191	15,758	42,510	1,66,864
Law Charges	775	80	36,207	1,440	27,192	4,853	655	47	12,219	...	5,441	88,909
Remittance of Treasure within Districts	1,614	1,676	42,425	17,747	7,689	20,411	9,252	33,564	5,520	7,497	2,536	1,49,931
Service Postage and Telegrams	11,336	25,567	3,04,031	2,24,884	55,680	1,18,189	1,12,080	76,593	28,361	28,920	31,421	10,17,062
Rents, Rates, and Taxes	1,579	397	63,169	11,495	23,614	5,920	3,583	9,268	14,957	2,419	5,909	1,42,340
Petty Construction and Repairs	...	230	35,860	3,060	1,944	325	3,538	69	102	101	1,328	46,557
Other Charges	27,617	28,124	3,82,655	2,89,845	3,72,087	2,24,487	1,32,012	2,14,458	1,30,524	63,463	49,928	19,15,200
Less—Recoveries and Contributions	*3,788*	...	*13,531*	*1,56,064*	*2,27,221*	...	...		*2,18,694*	...	*5,034*	*6,24,332*
Deduct—30 per cent. debitable to 19A—Law and Justice Court of Law	...	...	*20,19,487*	...	...	...	...	...	...	...	...	*20,19,487*
TOTAL DISTRICT ADMINISTRATION—Carried over	4,01,547	4,32,461	47,12,138	42,30,131	28,62,569	51,19,578	23,85,013	25,22,138	17,95,292	13,01,539	8,22,396	2,65,84,802

(*a*) The remaining part is charged under "Law and Justice," etc.
(*b*) Includes Exchange Compensation Allowance.

No. 15B.—ACCOUNT of CHARGES connected with the COLLECTION of LAND REVENUE for the Year ended 31st March 1916—*contd.*

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
Brought forward	Rs. 4,01,547	Rs. 4,32,461	Rs. 47,12,138	Rs. 42,30,131	Rs. 28,62,569	Rs. 51,19,578	Rs. 23,85,013	Rs. 25,22,138	Rs. 17,95,292	Rs. 13,01,539	Rs. 8,22,396	Rs. 2,65,84,802
SURVEY AND SETTLEMENT:												
Land Settlement Charges:												
Controlling Office (*a*)	...	...	1,29,868	...	...	...	...	1,22,436	...	...	...	2,52,304
Salaries of Officers (*a*)	...	...	1,02,217	...	4,16,634	1,23,741	1,67,285	1,63,796	2,75,545	1,65,295	59,436	14,74,949
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	...	...	...
Office Establishment	...	...	96,566	...	352	42,668	28,974	18,604	196	65,779	...	2,53,139
Field Establishment (partly temporary)	...	595	...	...	1,84,763	27,197	2,45,139	1,68,411	57,822	58,924	18,203	7,61,054
Temporary Establishments	...	1,617	1,49,954	...	2,05,533	51,155	1,23,196	4,763	3,03,084	70,213	20,820	9,30,335
Contract Works and Special Services	...	...	...	...	10,35,629	23,195	...	...	2,32,724	21,594	1,058	13,14,200
Colonization Charges	...	...	...	54,819	...	...	70	...	...	...	...	54,889
Travelling and other Allowances	...	—5	50,246	...	1,03,055	19,477	78,325	48,617	65,085	49,351	14,484	4,28,635
Service Postage and Telegrams	...	...	3,477	...	6,147	1,370	17,174	297	3,970	2,140	584	35,159
Rents, Rates and Taxes	...	...	7,111	...	7,377	3,084	6,712	5,015	10,611	894	48	40,852
Other Charges	...	3,000	8,225	...	1,64,986	46,789	69,697	19,943	99,610	44,005	13,303	4,69,558
Share of Charges transferred from Land Records	...	...	...	...	29,019	...	...	...	23,223	...	...	52,242
Less—Recoveries and Contributions	...	...	...	...	...	...	...	...	*44,159*	...	...	*44,159*
„ Settlement Charges recoverable from private Estates	...	...	*8*	...	*3,02,394*	...	...	...	*8,886*	...	*1,922*	*3,13,210*
	...	5,207	5,47,656	54,819	18,51,101	3,38,676	7,36,572	5,51,882	10,18,825	4,78,195	1,26,014	57,08,947
Revenue Survey—												
Portion of the Survey of India Charges transferred from Account No. 40E, page 103:												
Controlling Staff	38,841	...	...	...	...	...	...	...	...	...	...	38,841
Correspondence and Drawing	79,670	...	...	...	...	...	...	...	...	...	...	79,670
Charges of Survey Parties	...	...	...	...	...	...	80,513	...	...	...	...	80,513
	1,18,511	...	...	...	...	...	80,513	...	...	...	...	1,99,024
Local Survey Charges:												
Controlling Office	...	...	2,15,132	...	8,683	...	...	...	2,280	...	...	2,26,095
Salaries of Officers (*a*)	2,809	...	78,569	...	26,620	...	...	...	5,619	...	7,272	1,20,889
Office Establishment	5,106	...	8,758	...	3,066	...	...	...	...	...	80	17,010
Field Establishment (partly temporary)	7,612	...	4,02,988	...	1,61,501	...	...	55,154	33,016	...	25,990	6,86,261
Extra Department and Mapping Charges	...	...	...	75,661	859	...	3,221	...	680	...	...	80,421
Travelling and other Allowances	2,900	...	79,146	...	15,933	...	...	5,557	8,438	...	6,047	1,18,021
Service Postage and Telegrams	...	...	6,227	...	1,093	...	...	87	581	...	322	8,310
Rents, Rates and Taxes	...	...	5,014	...	12,039	...	...	1,500	1,808	...	504	20,865
Share of Charges of Superintendent of Provincial Surveys and Survey Parties	...	...	...	...	29,290	...	...	...	1,310	...	12,390	42,990
Drawing Office	...	...	...	...	80,167	...	...	...	60,880	...	22,093	1,63,140
Other Charges	800	...	2,43,817	...	24,978	...	...	2,103	2,203	...	2,470	2,76,371

Less—Recoveries and Contributions	...	...	*3,67,251*	...	*302*	...	...	...	...	...	...	*3,67553*
„ Survey Charges recoverable from private Estates	...	...	...	...	*92,735*	...	...	...	*7,562*	...	*10,315*	*1,10,612*
	1,37,738	...	6,72,400	75,661	2,71,192	...	83,734	64,401	1,09,253	...	66,853	14,81,232
TOTAL SURVEY AND SETTLEMENT	1,37,738	5,207	12,20,056	1,30,480	(*b*)21,22,293	3,38,676	8,20,306	6,16,283	11,28,078	4,78,195	1,92,867	71,90,179
LAND RECORDS:												
Directorate—												
Salaries of Director and Assistants, etc.(*a*)	8,287	...	17,402	81,165	31,214	58,327	29,870	...	24,799	20,294	7,200	2,78,558
Establishments (partly temporary)	2,463	...	35,163	1,07,936	23,043	38,277	6,267	17,599	11,633	25,145	96	2,67,622
Travelling and other Allowances	1,511	...	6,455	22,493	7,288	11,629	5,794	520	8,142	5,080	1,710	70,622
Service Postage and Telegrams	...	...	2,197	5,154	1,300	2,751	1,520	...	1,123	2,999	...	17,044
Rents, Rates, and Taxes	...	...	...	297	...	336	...	...	...	365	...	998
Other Charges	...	...	1,844	11,828	14,225	2,669	2,735	4	2,032	5,002	...	40,339
Less—Recoveries and Contributions	...	...	...	*4,492*	...	...	...	...	*3,043*	...	...	*7,535*
„ Share of charges transferred to "Land Settlement"	...	...	...	...	*29,019*	...	...	...	*23,223*	...	...	*52,242*
District Charges	1,81,547	1,71,893	28,85,068	27,45,234	22,750	37,10,441	16,55,266	15,24,879	97,959	11,55,405	2,28,964	1,43,79,406
TOTAL LAND RECORDS	1,93,808	1,71,893	29,48,129	29,69,615	70,801	38,24,430	17,01,452	15,43,002	1,19,422	12,14,290	2,37,970	1,49,94,812
CHARGES DIRECTLY CONNECTED WITH THE COLLECTION OF LAND REVENUE:												
Managing of Government Estates	...	...	...	...	4,39,200	2,19,607	...	...	2,73,695	38,157	1,672	9,72,331
Charges on account of Encumbered Estates	...	...	...	...	...	...	...	...	...	...	...	...
Management of Grazing Lands	1,620	16,229	...	...	...	...	30,757	...	...	...	...	48,606
Commission on Land Revenue Collections, etc.	15,063	...	...	...	17,369	5,053	...	16,06,783	3,647	71,738	3,79,409	20,99,062
Commission on Capitation Tax (*c*)	...	...	...	...	...	...	...	7,49,068	...	...	...	7,49,068
Commission on Fishery Collections	...	...	...	...	...	...	...	57,044	...	...	637	57,681
Inam Commissioner, Madras	...	...	19,442	...	...	...	...	...	...	...	...	19,442
Allowances to District and Village Officers	...	7,034	34,55,249	13,28,505	...	...	9,159	...	...	10,22,398	2,599	58,24,944
TOTAL DIRECT CHARGES OF COLLECTION	16,683	23,263	34,74,691	13,28,505	4,56,569	2,24,660	39,916	24,12,895	2,77,342	11,32,293	3,84,317	97,71,134
TOTAL CHARGES IN INDIA	7,49,776	6,32,824	(*d*)1,23,55,014	86,58,731	55,12,232	95,07,344	49,46,687	70,94,318	33,20,134	41,26,317	16,37,550	5,85,40,927
CHARGES IN ENGLAND:												
Law Charges in connection with Appeals from India, a portion of which is recoverable in India												
Stores for India												
TOTAL CHARGES AGAINST "LAND REVENUE"												

Total India converted into £ at R15=£1

	£	£
	606	3,902,729
	379	
	985	
	£	3,903,714

(*a*) Includes Exchange Compensation Allowance.

(*b*) Includes the following survey and settlement charges:—

$\frac{7}{16}$th share recoverable from Zemindars	8,90,551
$\frac{1}{16}$th „ „ from Tenants	6,36,108
$\frac{1}{4}$th to be borne by Government	5,08,886
Total	20,35,545

(*c*) Includes Commission on Thathameda Tax collections in Burma.

(*d*) Represents amount calculated in accordance with the new arrangement introduced from 1914-15 regarding the distribution of the cost of District Administration between Land Revenue and Law and Justice. Under the old arrangement one-fifth of the cost of Land Revenue officers who do magisterial as well as revenue work was transferred to "Law and Justice" from "Land Revenue" and the same share of the cost of the Stationary and Agency Subordinate Magistrates was similarly transferred from "Law and Justice" to "Land Revenue." This practice has been abandoned and a lump transfer of 30 per cent. of the total charges appearing under the minor head "Charges of District Administration" is now made to the head "Law and Justice." Further, the charges on account of revenue talayaris formerly shown under the minor head "3—Land Revenue—Allowances to district and village officers" are now transferred to the head "20—Police." The figures under the previous distribution are shown below:—

Land Revenue charges excluding deduction of 30 per cent.		1,43,74,501
Deduct—1/5th transferred to "19 A—Law and Justice"		11,56,929
		1,32,17,572
Add—1/5th transferred from "19 A—Law and Justice"		1,20,125
		1,33,37,697
Add—Talayaris charges transferred to 20—Police		14,67,924
Total amount under previous distribution		1,48,05,621

No. 16A.—ACCOUNT of OPIUM REVENUE for the Year ended 31st March 1916.

REVENUE.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
BENGAL OPIUM —	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Proceeds of 10,020 Chests sold by auction in Calcutta for export, being at the average rate of R1,718-14-1 per chest	...	...	...	...	1,72,23,225	...	...	...	...	...	...	1,72,23,225
Proceeds of 90 chests sold direct to Hong-Kong Government at the average rate of R2,000 per chest	...	...	...	...	1,80,000	...	...	...	...	...	...	1,80,000
Proceeds of 2,550 chests sold direct to the Straits Settlement Government at the rate of Rs. 2,000	...	...	...	...	51,00,000	...	...	...	...	...	...	51,00,000
Value of Opium sold by the Excise Department for consumption in India under Revenue Regulations at the rate of R8-8 per seer	27,079	39,227	4,02,759	7,74,805	4,46,067	5,09,816	6,15,630	3,65,554	3,32,338	4,70,013	5,35,523	45,18,811
Miscellaneous Receipts including sale proceeds of Opium etc. in England	...	...	...	...	16,16,488	60,884	...	...	...	...	...	16,77,372
TOTAL BENGAL OPIUM R	27,079	39,227	4,02,759	7,74,805	2,45,65,780	5,70,700	6,15,630	3,65,554	3,32,338	4,70,013	5,35,523	2,86,99,403
BOMBAY OPIUM —												
Compensation and Miscellaneous receipts	...	...	...	3,304	...	...	...	...	...	...	...	3,304
TOTAL BOMBAY OPIUM R	...	...	...	3,304	...	...	...	...	...	...	...	3,304
TOTAL OPIUM REVENUE R	27,079	39,227	4,02,759	7,78,109	2,45,65,780	5,70,700	6,15,630	3,65,554	3,32,338	4,70,013	5,35,523	2,87,02,712
											Total India converted into £ at R15=£1	1,913,514

No. 16B.—ACCOUNT of BENGAL OPIUM STORE for the Year ended 31st March 1916.

	FOR EXPORT.		FOR SALE IN INDIA.	
	Chests.	Maunds.	Chests.	Maunds.
Opium in store in Calcutta on 1st April 1915	15,099	25,715	1,362	2,043
In store at Factories on above date	...	...	294	441
Produce of season 1914-15	10,000	17,031	9,465	14,198
TOTAL	25,099	42,746	11,121	16,682
Sold by Auction from 1st April 1915 to 31st March 1916	10,020	17,065	...	...
Sold direct to Hong-Kong Government from 1st April 1915 to 31st March 1916	90	153	...	...
Sold direct to Straits Settlement from 1st April 1915 to 31st March 1916	2,550	4,343	...	...
Issued to Excise Department from 1st April 1915 to 31st March 1916	...	...	8,892	13,339
Issued to Medical Department ditto ditto	...	...	15	23
TOTAL EXPENDED	12,660	21,561	8,907	13,362
Balance in store in Calcutta on 31st March 1916	12,439	21,185	1,904	2,854
Balance in Factories " " "	...	...	310	466
BALANCE IN STORE ON 31ST MARCH 1916	12,439	21,185	2,214	3,320

No. 16C.—ACCOUNT of CHARGES in connection with OPIUM.

	India, General.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Total.
	₹	₹	₹	₹	₹
Superintendence	...	...	...	67,961	67,961
Ghazipur Opium Factory	...	...	...	5,03,464	5,03,464
District Staff	...	...	...	6,82,080	6,82,080
Purchase of opium including Payments to cultivators :—					
Payments to cultivators	...	...	...	87,58,900	87,58,900
Purchase of *Malwa* opium	...	...	...	71,11,840	71,11,840
Do. Baroda opium	...	...	...	5	5
Opium Miscellaneous charges in Calcutta	...	...	20,579	...	20,579
Other Opium Agencies and Establishments	7,894	638	...	...	8,532
TOTAL CHARGES IN INDIA	7,894	(a) 638	20,579	1,71,24,250	1,71,53,361
Total India converted into £ at R15=£1				**£**	**1,143,557**
CHARGES IN ENGLAND :—					
				£	
Miscellaneous expenditure				366	
Stores for India : For the Ghazipur Factory				408	
				£	774
TOTAL CHARGES UNDER OPIUM				£	1,144,331

(a) Does not include the salary of the Commissioner of Customs, Salt and Opium, which is charged under "Customs," nor the expense of weighment and other duties performed in the Native States, where the Opium is grown, as they are paid by the State concerned.

No. 17A.—ACCOUNT of SALT REVENUE for the Year ended 31st March 1916.

	India, General.	Madras.	Bombay.	Bengal.	Burma.	Bihar and Orissa.	Assam.	Total.
	₹	₹	₹	₹	₹	₹	₹	₹
Sales of Government Salt	18,37,316	11,83,393	9,37,342	...	...	...	...	39,58,051
Excise duty on Salt manufactured locally	1,26,75,891	1,02,75,101	1,19,03,066	60	5,71,374	...	...	3,54,26,092
Duty on Salt imported from England	...	...	11,342	23,88,314	2,76,706	...	...	26,76,362
Duty on other imported Salt, seaborne	...	2,838	3,340	98,15,441	12,16,815	...	...	1,10,38,434
Frontier duty on Salt imported by land	...	...	5,62,135	...	...	...	...	5,62,135
Treaty Price of Salt	...	...	4,494	...	...	...	...	4,494
Miscellaneous Receipt	1,96,455	1,17,243	5,69,143	30,948	...	1,256	840	9,15,885
Rent of warehouses	...	...	...	1,32,349	...	...	...	1,32,349
TOTAL SALT REVENUE ₹	1,47,09,662	1,15,78,575	1,39,91,462	1,23,67,112	20,64,895	1,256	840	5,47,13,802
Deduct—Refunds	*85,393*	*41,400*	*84,641*	*26,692*	*13,686*	...	...	*2,51,812*
Net Revenue from Salt	1,46,24,269	1,15,37,175	1,39,06,821	1,23,40,420	20,51,209	1,256	840	5,44,61,990
Total India Rs. 5,47,13,802 converted into £ at R15=							**£**	**3,647,587**

No. 17B.—ACCOUNT of SALT STORE for the Year ended 31st March 1916.

	INDIA.	N.-W. F. PROVINCE.	MADRAS.	BOMBAY.	PUNJAB.
	Quantity.	Quantity.	Quantity.	Quantity.	Quantity.
	Mds.	*Mds.*	*Mds.*	*Mds.*	*Mds.*
Salt in store on 1st April 1915	24,17,645	2,546	17,29,409	22,03,660	5,21,220
Manufactured, excavated, or purchased during the year	(*a*)78,93,149	5,09,934	37,61,373	44,65,271	40,35,890
	1,03,10,794	5,12,480	54,90,782	66,68,931	45,57,110
Removed by Purchasers during the year	(*b*)55,57,702	5,03,572	37,83,999	41,51,624	40,25,040
Wastage, etc., written off	1,29,438	...	3,99,430	3,51,604	...
	56,87,140	5,03,572	41,83,429	45,03,228	40,25,040
Balance in store on 31st March 1916	46,23,654	8,908	13,07,353	21,65,703	5,32,070

(*a*) Includes 4,41,015 *Mds.* on account of excesses on heaps cleared.
(*b*) Includes 24,510 *Mds.* on account of "Free Deliveries" to Native States.

No. 17C.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including manufacturing charges and cost of SALT, for the Year ended 31st March 1916.

	India, General.	Madras.	Bombay.	Bengal.	Burma.	Bihar and Orissa.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹
SALARIES, ESTABLISHMENT, AND CONTINGENCIES.								
Commissioner (*a*)	30,400	39,760	...	...	...	...	...	70,160
Deputy and Assistant Commissioners (*a*)	68,959	1,88,535	...	...	...	...	...	2,57,494
Personal Assistant and Secretary to Commissioner (*a*)	3,818	20,483	...	...	...	...	...	24,301
Collectors, Deputy and Assistant Collectors, etc. (*a*)	...	...	1,10,464	...	...	...	...	1,10,464
Superintendent, Inspectors, Assistant and Sub-Inspectors, etc. (*a*)	...	9,61,135	1,16,765	...	25,694	18,518	...	11,22,112
Chief Account Officer	...	...	12,000	...	...	...	...	12,000
Establishment	76,122	8,05,732	5,48,988	20,395	3,963	20,998	768	14,76,966
Commission on Salt Tax Collections and sale of Salt	...	...	16	...	57	...	...	73
Bagging and sewing charges	...	...	1,02,901	...	...	...	...	1,02,901
Removal of Salt purchased by traders	78,174	...	...	...	...	...	...	78,174
Fish-curing yards, etc.	...	374	8,544	...	...	...	...	8,918
Arms and Accoutrements	230	206	65	...	7	...	...	508
Purchase, hire and repair of Boats and Steamers, etc.	...	792	24,295	...	897	3,206	...	29,190
Purchase, repair, and carriage of tents and conveyance of records	6,213	14,177	2,940	...	38	197	...	23,565
Rewards	917	53,156	1,208	...	6,994	61	...	62,336
Service Postage and Telegrams	12,372	43,215	8,271	53	279	347	...	64,537
Rents, Rates, and Taxes	1,546	14,250	3,032	17,415	69	910	...	37,222
Scales and Weights	...	...	1,049	396	2	...	...	1,447
Travelling Allowances	50,084	2,10,365	56,420	618	5,820	13,802	...	3,37,109
House-rent and other Allowances	17,625	1,20,703	43,216	2,172	...	1,477	39	1,85,232
Petty Construction and Repairs	56,831	1,66,368	29,679	625	4	3,189	...	2,56,696
Liveries, Belts, Badges, Clothing, etc.	11,648	41,737	18,331	181	...	1,591	...	73,488
Office Expenses and Miscellaneous	23,204	1,21,051	27,781	28,580	1,086	10,268	41	2,12,014
Manufacture and Excavation of Salt—								
Sambhar 3,28,108	...	...	...	...	...	...	...	...
Pachbudra 60,320	...	...	...	...	...	...	...	...
Punjab Mines 2,95,302	6,83,730	...	...	...	...	...	...	6,83,730
	11,21,873	28,02,039	11,15,965	70,435	44,910	74,564	851	52,30,637
Add—Amount transferred from Excise (see page 44)	...	...	90,694	2,00,000	...	...	...	2,90,694
	11,21,873	28,02,039	12,06,659	2,70,435	44,910	74,564	851	55,21,331
Deduct—Amount Chargeable to Excise (see page 44)	...	*18,49,413*	...	...	...	...	...	*18,49,413*
Amount Chargeable to Customs (see page 52)	...	...	*1,06,958*	...	...	...	...	*1,06,958*
TOTAL SALARIES, ETC.	11,21,873	9,52,626	10,99,701	2,70,435	44,910	74,564	851	35,64,960
Preventive Establishment	3,35,881	...	5,23,750	...	...	...	...	8,59,631
Deduct—Amount Chargeable to Customs (see page 52).	...	...	*52,375*	...	...	...	...	*52,375*
TOTAL PREVENTIVE ESTABLISHMENT	3,35,881	...	4,71,375	...	...	...	...	8,07,256
Salt Purchase and Freight	...	6,26,744	6,14,427	...	...	...	...	12,41,171
TOTAL SALT CHARGES IN INDIA	14,57,754	15,79,370	21,85,503	2,70,435	44,910	74,564	851	56,13,387
Total India converted into £ at ₹15=£1							£	**374,226**
CHARGES IN ENGLAND; Stores for India: Wagons, oil engine, etc.							£	2,496
TOTAL CHARGES UNDER SALT							£	376,722

(*a*) Includes Exchange Compensation Allowance.

No. 18.—ACCOUNT of STAMP REVENUE and of CHARGES for COLLECTION for the Year ended 31st March 1916.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
REVENUE.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	£
Sale of Court-fee Stamps	5,33,128	4,39,314	99,84,594	45,61,883	1,57,38,575	99,02,532	38,42,152	20,59,165	51,60,150	27,50,265	10,34,382	5,60,06,140
Sale of Commercial and other Stamps	2,43,792	2,33,721	50,29,037	37,54,379	65,61,955	25,86,997	19,27,441	14,40,835	15,25,668	11,75,207	3,83,206	2,48,62,238
Fines and Penalties	4,768	1,740	78,818	30,712	36,631	21,441	40,761	14,838	10,511	16,503	6,732	2,63,455
Miscellaneous	76,316	68	9,549	1,81,213	1,00,179	413	864	217	911	2,890	34	3,72,654
TOTAL STAMP REVENUE ₹	8,58,004	6,74,843	1,51,01,998	85,28,187	2,24,37,340	1,25,11,383	58,11,218	35,15,055	66,97,240	39,44,865	14,24,354	8,15,04,487
Deduct—Refunds	*13,852*	*13,834*	*1,63,072*	*1,28,031*	*1,70,946*	*1,23,989*	*99,518*	*40,657*	*51,238*	*38,360*	*9,725*	*8,53,222*
NET REVENUE from STAMPS ₹	8,44,152	6,61,009	1,49,38,926	84,00,156	2,22,66,394	1,23,87,394	57,11,700	34,74,398	66,46,002	39,06,505	14,14,629	8,06,51,265
CHARGES FOR COLLECTION.	**Total Revenue ₹8,15,04,487 converted into £ at ₹15=£1**										**£**	**5,433,632**
Superintendence—												
Salary of the Superintendent or other Officers	...	...	...	7,184	6,784	...	...	12,000	...	...	...	25,968
Establishment of Superintendent or other Officers	35,668	360	10,192	60,563	12,152	822	268	10,765	549	5,145	...	1,36,484
Contingent Expenses, Packing Charges, etc.	53,183	3,421	21,056	42,911	7,280	22,400	30,436	4,002	6,951	9,805	2,156	2,03,601
Charges for the sale of Stamps, *viz.* :—												
Clerks and Servants	...	...	3,728	...	342	1,062	...	11,034	120	...	...	16,286
Commission to Vendors	...	...	...	2,865	...	—7	...	3,240	...	2,028	...	8,126
Discount on sale of Court-fee Stamps	4,200	4,072	93,364	20,066	1,35,040	75,264	32,755	12,678	48,327	16,251	10,134	4,52,151
Discount on sale of General Stamps	7,712	9,792	2,06,487	87,311	2,20,128	86,320	72,631	34,307	62,607	53,131	18,879	8,59,305
Purchase of plain paper to be used with Court-fee Stamps	1,32,219	...	...	...	...	...	...	...	...	...	...	1,32,219
Contingencies and Miscellaneous	...	...	...	...	...	...	1,772	...	...	...	...	1,772
Stamps supplied from Central Stores charged in the Accounts of other Provinces by deduction from India	—*5,27,583*	4,760	79,070	17,779	2,00,984	77,587	40,380	6,606	59,333	24,145	16,939	...
Deduct—Cost of Postage Stamps issued for Postal and Telegraph and Revenue purposes	*9,73,770*	...	...	...	...	...	...	...	...	...	...	*9,73,770*
„ Cost of Stamps supplied to Basrah Administration	*438*	...	...	...	...	...	...	...	...	...	...	*438*
TOTAL CHARGES in INDIA. ₹	—*12,68,809*	22,405	4,13,897	2,38,679	5,82,710	2,63,448	1,78,242	94,632	1,77,887	1,10,505	48,108	8,61,704
	Total Charges in India converted into £ at ₹15=£1										**£**	**57,447**
CHARGES IN ENGLAND:												
Stores for India											£	89,703
											TOTAL CHARGES for COLLECTION of STAMP REVENUE	£ 147,150

No. 19.—ACCOUNT of EXCISE REVENUE on SPIRITS and DRUGS and of CHARGES for COLLECTION for the Year ended 31st March 1916.

REVENUE.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
CIVIL DEPARTMENT:	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
License and Distillery Fees and Duties for the sale of Liquors and Drugs, *viz.*:—												
Foreign liquors	51,262	34,132	9,40,384	3,59,158	3,17,548	4,02,119	4,57,195	8,30,078	33,104	30,647	16,609	50,66,106
Liquors and spirits made in India after European method	2,39,911			2,34,130	3,76,868		...	7,42,751	210	...	...	
Country spirits	14,90,978	31,363	1,43,64,116	1,65,63,381	63,33,959	73,68,342	40,70,435	23,37,386	51,87,920	68,46,447	15,30,905	6,61,75,232
Toddy revenue	1,00,441	...	1,64,25,823	21,22,879	4,52,643	3,50,850	...	7,03,687	13,98,539	2,23,828	168	2,17,78,858
Opium and its preparations	1,11,818	65,103	7,05,380	3,14,040	15,02,553	4,53,416	6,57,958	92,184	5,17,941	10,50,826	9,00,222	63,71,441
Other drugs: Ganja, Bhang, etc.	1,17,128	93,723	5,30,741	6,29,817	17,23,889	26,99,355	8,19,628	170	11,79,374	4,89,539	3,73,659	86,57,023
Pachwai revenue	...	...	...	...	9,22,205	...	...	...	1,45,475	...	...	10,67,680
TOTAL	21,11,538	2,74,321	3,29,66,444	2,02,23,405	1,16,29,665	1,12,74,082	60,05,216	47,06,256	84,62,563	86,41,287	28,21,563	10,91,16,340
Acreage on land cultivated with the Poppy	...	...	...	...	...	...	777	...	...	...	...	777
Transit duty on excise opium	2,825	3,025	...	79	...	...	1,20,051	21	87	...	...	1,26,088
Gain on sale proceeds of excise opium and other drugs	53,439	76,148	14,03,224	15,59,268	16,42,213	8,94,428	9,26,066	32,90,833	10,76,925	10,28,221	21,82,216	1,41,32,981
Duty on Ganja	14,415	...	5,35,750	9,48,454	18,14,514	...	...	...	14,07,185	3,69,112	4,55,370	55,44,800
Fines, Confiscations, and Miscellaneous	10,092	110	2,13,340	60,124	53,682	42,620	7,546	1,14,260	24,767	27,242	4,062	5,57,845
TOTAL CIVIL DEPARTMENT ₹	21,92,309	3,53,604	3,51,18,758	2,27,91,330	1,51,40,074	1,22,11,130	70,59,656	81,11,370	1,09,71,527	1,00,65,862	54,63,211	12,94,78,831
MILITARY DEPARTMENT:												
License and Distillery Fees and Duties, etc.	(*a*) 4,301	...	...	...	...	...	...	...	...	...	...	4,301
TOTAL EXCISE REVENUE	21,96,610	3,53,604	3,51,18,758	2,27,91,330	1,51,40,074	1,22,11,130	70,59,656	81,11,370	1,09,71,527	1,00,65,862	54,63,211	12,94,83,132
Deduct—Refunds	455	1,015	60,164	3,41,657	65,127	39,288	31,930	12,792	8,113	46,849	7,803	6,15,193
NET REVENUE from EXCISE ₹	21,96,155	3,52,589	3,50,58,594	2,24,49,673	1,50,74,947	1,21,71,842	70,27,726	80,98,578	1,09,63,414	1,00,19,013	54,55,408	12,88,67,939
CHARGES.	**Total Revenue ₹12,94,83,132 converted into £ at ₹15**										**£**	8,632,209
Salaries and Establishments	1,04,896	13,158	14,20,854	10,36,311	7,68,554	4,25,653	1,90,987	10,41,299	5,39,028	4,36,716	1,03,892	60,81,348
Rewards	3,169	1,011	38,726	22,914	76,460	27,515	16,494	1,56,706	19,750	9,059	11,555	3,83,359
Rents, Rates, and Taxes	500	...	9,500	7,740	6,953	3,946	...	2,415	488	3,658	930	36,130
Petty Construction and Repairs	...	...	92,299	2,432	9,339	...	...	9,609	88	1,158	411	1,15,336
Contingent Expenses	8,364	1,219	2,91,108	78,236	1,13,552	24,751	18,210	42,241	25,922	29,580	5,454	6,38,637
Deduct—Fixed share transferred to salt (see page 42)	...	...	...	...	*2,00,000*	...	...	...	...	...	...	—2,00,000
CHARGES IN INDIA ₹	1,16,929	15,388	(*b*)18,52,487	(*c*)11,47,633	7,74,858	4,81,865	2,25,691	12,52,270	5,85,276	4,80,171	1,22,242	70,54,810
CHARGES IN ENGLAND—	**Total India converted into £ at ₹ 15=£1**										**£**	470,321
Miscellaneous expenditure											35	
Stores for India: Hydrometers											384	
												419
											TOTAL EXCISE CHARGES £	470,740

(*a*) 1st (Peshawar) Division . ₹192
2nd (Rawalpindi) Division 2,683
3rd (Lahore) Division . 332
4th Quetta) Division . 322
7th (Meerut) Division . 374
8th (Lucknow) Division . 307
Burma Division . . 91
4,301

(*b*) Includes ₹18,49,413 transferred from "Salt"—See page 42.
(*c*) Exclusive of ₹90,694 transferred to "Salt"—See page 42.

No. 20.—ACCOUNT of PROVINCIAL RATES and of CHARGES for COLLECTION for the Year ended 31st March 1916.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
REVENUE.												
RATES AND CESSES ON LANDS:												
Cess on Lands for expenditure on Roads, Schools, etc.		...	...	...	1,27,682	...	...	...	...	...	...	1,27,755
Cess on Lands for Village Service and Patwaries	...	...	...	...	...	...	36	...	...	...	...	36
Assessment on Wards' Estates for Establishment Charges	...	3,715	...	...	1,06,171	1,63,716	31,320	...	1,67,737	...	11,446	4,84,105
Miscellaneous	(a) 30	...	...	...	...	...	...	...	15,750	...	...	15,780
TOTAL RECEIPTS under PROVINCIAL RATES	103	3,715	...	...	2,33,853	1,63,716	31,356	...	1,83,487	...	11,446	6,27,676
Deduct—Refunds	...	...	...	...	*276*	*209*	*51*	...	*459*	...	...	*443*
NET RECEIPTS under PROVINCIAL RATES R	103	3,715	...	...	2,34,129	1,63,507	31,305	...	1,83,028	...	11,446	6,27,233
	Total India R6,27,676 converted into £ at R15=£1 . £											41,845
CHARGES.												
ESTABLISHMENT AND OTHER CHARGES	...	...	...	...	...	...	...	...	...	...	...	...
	Total India converted into £ at R15=£1 . £											...

(a) Local cess at one Rupee per chest on exportation of Malwa Opium.

No. 21A.—ACCOUNT of CUSTOMS REVENUE for the Year ended 31st March 1916.

	Gross Receipts.											
	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total Gross Receipts Carried over.	No. of Items.
	£	£	£	£	£	£	£	£	£	£	£	
SEA CUSTOMS.												
Imports.												
Special Import Duties.												
Arms, Ammunition and Military Stores	...	76,676	97,947	3,59,311	...	...	35,437	...	...	...	5,69,371	1
Coal	...	...	1,410	...	...	...	671	...	...	...	2,081	2
Cotton Manufactures	...	7,95,375	50,58,964	67,23,804	...	...	9,44,678	...	...	...	1,35,22,821	3
Liquors: Ale, Beer, Porter, Cider and other fermented Liquors	...	38,908	2,60,752	1,25,072	...	...	1,40,593	...	...	...	5,65,325	4
Spirits and Liquors	...	13,03,371	41,02,039	34,34,196	...	...	19,33,930	...	...	...	1,07,73,536	5
Wines	...	73,421	1,94,010	1,40,691	...	...	42,803	...	...	...	4,50,925	6
Opium	...	751	1,559	1,741	...	...	171	...	...	...	4,222	7
Petroleum	...	10,26,558	28,23,143	31,49,220	...	...	1,55,406	...	...	...	71,54,327	8
Sugar	...	2,05,601	29,41,822	26,03,514	...	...	3,16,246	...	...	...	60,66,583	9
Tobacco	...	1,88,856	8,94,955	9,63,417	...	...	7,89,340	...	...	...	28,36,568	10
General Import Duties.												
Articles of Food and Drink (excluding Sugar)	...	3,78,293	15,99,771	7,36,734	...	...	4,63,225	...	...	...	31,78,023	11
Chemicals, Drugs (except Opium) Medicines and Narcotics, and Dyeing and Tanning Materials	...	1,90,385	7,60,114	4,69,526	...	...	71,970	...	...	...	14,91,995	12
Metals and Manufactures of:												
Silver Bullion and Coin	...	33,460	68,58,104	26,62,048	...	...	343	...	...	...	95,56,955	13
Other Metals and Manufactures of Metals	...	3,89,070	13,66,154	15,51,336	...	...	3,73,169	...	...	...	36,79,729	14
Oils (excluding Petroleum)	...	31,275	58,113	71,710	...	...	19,666	...	...	...	1,80,764	15
Manufactured Articles	...	11,92,128	67,13,524	32,58,838	...	...	12,65,566	...	...	...	1,24,30,056	16
Raw Materials and Unmanufactured Articles	...	64,144	9,99,878	2,05,329	...	...	1,14,664	...	...	...	13,84,015	17
Miscellaneous	...	...	1	...	...	...	7,414	...	...	...	7,415	18
Total Imports	...	59,90,672	3,47,32,260	2,64,56,487	...	...	66,75,292	...	...	...	7,38,54,711	19

Exports.												
Grain and Pulse :												
Jute—												
Raw Jute	...	27	...	57,459	...	...	...	...	...	...	57,486	20
Jute Manufactures	...	...	3,477	1,13,838	...	...	3	...	...	...	1,17,318	21
Paddy (Rice in husk)	...	43,641	18,648	...	...	...	85,906	...	...	...	1,48,195	22
Rice	...	13,19,709	6,66,148	4,16,738	...	...	50,74,902	...	...	...	74,77,497	23
Tea	...	34,713	16,126	41,722	...	...	69	...	...	...	92,630	24
Total Exports	...	13,98,090	7,04,399	6,29,757	...	...	51,60,880	...	...	...	78,93,126	25
Miscellaneous	...	19,158	2,00,477	2,53,446	...	...	559	46	...	...	4,73,686	26
TOTAL SEA CUSTOMS R	...	74,07,920	3,56,37,136	2,73,39,690	...	...	1,18,36,731	46	...	...	8,22,21,523	27
LAND CUSTOMS.												
Import Duty :												
On Cotton Goods	...	8,723	6,372	...	...	...	...	...	...	...	15,095	28
„ other Goods	...	2,49,169	2,24,074	...	...	...	...	...	...	...	4,73,243	29
Total Import Duty	...	2,57,892	2,30,446	...	...	...	...	...	...	...	4,88,338	30
Export Duty	...	17,617	41,387	...	...	...	...	...	...	...	59,004	31
Miscellaneous	...	...	5,916	...	...	...	...	...	...	...	5,916	32
TOTAL LAND CUSTOMS R	...	2,75,509	2,77,749	...	...	...	...	...	...	...	5,53,258	33
Excise Duty on Cotton Manufactures	19,644	2,11,456	42,25,608	41,707	1,82,296	8,363	...	...	2,36,497	...	49,25,571	34
Warehouse and Wharf Rents	...	15,624	3,313	20,974	...	...	1,064	...	...	...	40,975	35
Miscellaneous	...	39,840	2,17,307	...	...	...	1,08,871	948	...	...	3,66,966	36
GRAND TOTAL	19,644	79,50,349	4,03,61,113	2,74,02,371	1,82,296	8,363	1,19,46,666	994	2,36,497	...	8,81,08,293	37

Total Gross Receipts Rs. 8,81,08,293 converted into £ @ Rs. 15=£1 . £ 5,873,886

No. 21A.—ACCOUNT of Customs Revenue for the Year ended 31st March 1916—*contd.*

	Total Gross Receipts Brought forward.	Refunds and Drawbacks.											
		India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total Refunds and Drawbacks carried over.	No. of Items.
SEA CUSTOMS.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	
Imports.													
Special Import Duties.													
Arms, Ammunitions and Military Stores	5,69,371	...	55,552	65,889	2,94,277	...	...	30,182	...	...	...	4,45,900	1
Coal	2,081	...	...	...	...	...	...	..	...	...	...	...	2
Cotton Manufactures	1,35,22,821	...	5,580	1,46,785	3,896	...	...	14,039	...	...	...	1,70,300	3
Liquors: Ale, Beer, Porter, Cider and other fermented Liquors	5,35,325	...	64	12,531	1,531	...	...	39	...	...	...	14,165	4
Spirits and Liquors	1,07,73,536	...	13,879	71,257	32,955	...	...	5,395	...	...	...	1,23,486	5
Wines	4,50,925	...	278	2,113	1,356	...	...	23	...	...	...	3,770	6
Opium	4,222	...	8	53	...	...	...	...	...	...	...	61	7
Petroleum	71,54,327	...	757	28,107	31,833	...	...	127	...	...	...	60,824	8
Sugar	60,66,583	...	529	1,21,603	17,740	...	...	149	...	...	...	1,40,021	9
Tobacco	28,36,568	...	2,998	6,338	6,182	...	...	382	...	...	...	15,900	10
General Import Duties.													
Articles of Food and Drink (excluding Sugar)	31,78,023	...	5,029	1,09,501	8,695	...	...	3,939	...	...	...	1,27,164	11
Chemicals, Drugs (except Opium), Medicines and Narcotics, and Dyeing and Tanning Materials	14,91,995	...	5,658	20,892	1,595	...	...	697	...	...	...	28,842	12
Metals and Manufactures of:													
Silver Bullion and Coin	95,56,955	...	3	1,18,769	5,635	...	...	...	...	...	...	1,24,407	13
Other Metals and Manufactures of Metals	36,79,729	...	435	29,785	14,804	...	...	2,608	...	...	...	47,632	14
Oils (excluding Petroleum)	1,80,764	...	97	17,696	59	...	...	7	...	...	...	17,859	15
Manufactured Articles	1,24,30,056	...	8,230	2,11,693	28,235	...	...	10,334	...	...	...	2,58,492	16
Raw Materials and Unmanufactured Articles	13,84,015	...	1,723	32,226	2,569	...	...	344	...	...	..	36,862	17
Miscellaneous	7,415	...	...	...	...	...	...	...	...	...	...	...	18
Total Imports	7,38,54,711	...	1,00,820	9,95,238	4,51,362	...	...	68,265	...	...	...	16,15,685	19

Exports.													
Grain and Pulse :													
Jute—													
Raw Jute	57,486	...	1	...	6,750	...	...	...	...	...	...	6,751	20
Jute Manufactures	1,17,318	...	...	...	8,413	...	...	...	...	...	...	8,413	21
Paddy (Rice in husk)	1,48,195	...	...	...	...	...	...	236	...	...	...	236	22
Rice	74,77,497	...	57,807	20,579	25,469	...	...	1,57,438	...	...	...	2,61,293	23
Tea	92,630	...	15	...	93	...	...	...	...	...	...	108	24
Total Exports	78,93,126	...	57,823	20,579	40,725	...	...	1,57,674	...	...	...	2,76,801	25
Miscellaneous	4,73,686	...	38	...	3,839	...	...	2	...	...	...	3,879	26
TOTAL SEA CUSTOMS R	8,22,21,523	...	1,58,681	10,15,817	4,95,926	...	...	2,25,941	...	...	...	18,96,365	27
LAND CUSTOMS.													
Import Duty :													
On Cotton Goods	15,095	...	...	7	...	...	...	...	...	...	...	7	28
„ other Goods	4,73,243	...	406	4,967	...	...	...	...	...	...	...	5,373	29
Total Import Duty	4,88,338	...	406	4,974	...	...	...	...	...	...	...	5,380	30
Export Duty	59,004	...	...	1,346	...	...	...	...	...	...	...	1,346	31
Miscellaneous	5,916	...	...	556	...	...	...	...	...	...	...	556	32
TOTAL LAND CUSTOMS R	5,53,258	...	406	6,876	...	...	...	...	...	...	...	7,282	33
Excise Duty on Cotton Manufactures	49,25,571	...	2,372	71,293	7	...	...	...	...	11,792	...	85,464	34
Warehouse and Wharf Rents	40,975	...	7	95	162	...	...	...	...	...	...	264	35
Miscellaneous	3,66,966	...	768	28,671	...	...	...	2,034	...	...	...	31,473	36
GRAND TOTAL R	8,81,08,293	...	1,62,234	11,22,752	4,96,095	* ...	...	2,27,975	...	11,792	...	20,20,848	37

No. 21A.—ACCOUNT of CUSTOMS REVENUE for the Year ended 31st March 1916—*concld.*

	Total Gross Receipts Brought forward.	Total Refunds and Drawbacks Brought forward.	Net Receipts. India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total Net Receipts.	No. of Items.
	R	R	R	R	R	R	R	R	R	R	R	R	R	
SEA CUSTOMS.														
Imports.														
Special Import Duties.														
Arms, Ammunitions and Military Stores	5,69,371	4,45,900	...	21,124	32,058	65,034	...	...	5,255	...	...	...	1,23,471	1
Coal	2,081	...	...	...	1,410	...	...	...	671	...	...	...	2,081	2
Cotton Manufactures	1,35,22,821	1,70,300	...	7,89,795	49,12,179	67,19,908	...	...	9,30,639	...	...	...	1,33,52,521	3
Liquor:														
Ale, Beer, Porter, Cider and other fermented Liquors	5,65,325	14,165	...	38,844	2,48,221	1,23,541	...	...	1,40,554	...	...	...	5,51,160	4
Spirits and Liquors	1,07,73,536	1,23,486	...	12,89,492	40,30,782	34,01,241	...	...	19,28,535	...	...	...	1,06,50,050	5
Wines	4,50,925	3,770	...	73,143	1,91,897	1,39,335	...	...	42,780	...	...	...	4,47,155	6
Opium	4,222	61	...	743	1,506	1,741	...	...	171	...	...	...	4,161	7
Petroleum	71,54,327	60,824	...	10,25,801	27,95,036	31,17,387	...	...	1,55,279	...	...	...	70,93,503	8
Sugar	60,66,583	1,40,021	...	2,04,472	28,20,219	25,85,774	...	...	3,16,097	...	...	...	59,26,562	9
Tobacco	28,36,568	15,900	...	1,85,858	8,88,617	9,57,235	...	...	7,88,958	...	...	...	28,20,668	10
General Import Duties.														
Articles of Food and Drink (excluding Sugar)	31,78,023	1,27,164	...	3,73,264	14,90,270	7,28,039	...	...	4,59,266	...	...	...	30,50,859	11
Chemicals, Drugs (except Opium), Medicines and Narcotics, and Dyeing and Tanning Materials	14,91,995	28,842	...	1,84,727	7,39,222	4,67,931	...	...	71,273	...	...	...	14,63,153	12
Metals and Manufactures of:														
Silver Bullion and Coin	95,56,955	1,24,407	...	36,457	67,39,335	26,56,413	...	...	343	...	...	...	94,32,548	13
Other Metals and Manufactures of Metals	36,79,729	47,632	...	3,88,635	13,36,369	15,36,532	...	...	3,70,561	...	...	...	36,32,097	14
Oils (excluding Petroleum)	1,80,764	17,859	...	31,178	40,417	71,651	...	...	19,659	...	...	...	1,62,905	15
Manufactured Articles	1,24,30,056	2,58,492	...	11,83,898	65,01,831	32,30,603	...	...	12,55,232	...	...	...	1,21,71,564	16
Raw Materials and Unmanufactured Articles	13,84,015	36,862	...	62,421	9,67,652	2,02,760	...	...	1,14,320	...	...	...	13,47,153	17
Miscellaneous	7,415	...	...	...	1	...	...	...	7,414	...	...	...	7,415	18
Total Imports	7,38,54,711	16,15,685	...	58,89,852	3,37,37,022	2,60,05,125	...	...	66,07,027	...	...	...	7,22,39,026	19

Exports.			GCF											
Grain and Pulse :														
Jute—														
Raw Jute R	57,486	6,751	...	26	...	50,709	...	...	...	...	...	...	50,735	20
Jute Manufactures	1,17,318	8,413	...	...	3,477	1,05,425	...	...	3	...	...	...	1,08,905	21
Paddy (Rice in husk)	1,48,195	236	...	43,641	18,648	...	...	...	85,670	...	...	...	1,47,959	22
Rice	74,77,497	2,61,293	...	12,61,902	6,45,569	3,91,269	...	...	49,17,464	...	...	...	72,16,204	23
Tea	92,630	108	...	34,698	16,126	41,629	...	...	69	...	...	...	92,522	24
Total Exports .	78,93,126	2,76,801	...	13,40,267	6,83,820	5,89,032	...	...	50,03,206	...	...	...	76,16,325	25
Miscellaneous	4,73,686	3,879	...	19,120	2,00,477	2,40,607	...	...	557	46	...	...	4,69,807	26
TOTAL SEA CUSTOMS R .	8,22,21,523	18,96,365	...	72,49,239	3,46,21,319	2,68,43,764	...	...	1,16,10,790	46	...	...	8,03,25,158	27
LAND CUSTOMS.														
Import Duty :														
On Cotton Goods	15,095	7	...	8,723	6,365	...	...	...	...	...	...	...	15,088	28
„ other Goods	4,73,243	5,373	...	2,48,763	2,19,107	...	...	...	...	...	...	...	4,67,870	29
Total Import Duty .	4,88,338	5,380	...	2,57,486	2,25,472	...	...	...	...	...	...	...	4,82,958	30
Export Duty	59,004	1,346	...	17,617	40,041	...	...	...	...	...	...	...	57,658	31
Miscellaneous	5,916	556	...	...	5,360	...	...	...	...	...	...	...	5,360	32
TOTAL LAND CUSTOMS R .	5,53,258	7,282	...	2,75,103	2,70,873	...	...	...	...	...	...	...	5,45,976	33
Excise Duty on Cotton Manufactures	49,25,571	85,464	19,644	2,09,084	41,54,315	41,700	1,82,296	8,363	...	...	2,24,705	..	48,40,107	34
Warehouse and Wharf Rents .	40,975	264	...	15,617	3,218	20,812	...	...	1,064	...	...	...	40,711	35
Miscellaneous	3,66,966	31,473	...	39,072	1,88,636	...	...	...	1,06,837	948	...	...	3,35,493	36
GRAND TOTAL R .	8,81,08,293	20,20,848	19,644	77,88,115	3,92,38,361	2,69,06,276	1,82,296	8,363	1,17,18,691	994	2,24,705	...	8,60,87,445	37

No. 21B.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE for the Year ended 31st March 1916.

Charges at the Principal Ports of *Madras, Bombay, Calcutta, and Rangoon.*	Madras.	Bombay.	Bengal (Calcutta).	Burma (Rangoon).	Bihar and Orissa.	TOTAL.
	₹	₹	₹	₹	₹	₹
Commissioner and Assistant Commissioner (*a*)	...	42,135	...	...	...	42,135
Establishment and Contingencies of Commissioner	...	26,862	...	...	...	26,862
Collectors, Deputy and Assistant (*a*)	36,472	1,14,376	1,06,218	55,596	...	3,12,662
Office and Wharf Establishment (*a*)	74,001	3,35,166	2,28,521	1,44,059	...	7,81,747
Preventive Establishment (*a*)	33,563	1,98,984	5,14,840	1,62,906	...	9,10,293
Appraising Establishment (*a*)	33,059	1,75,969	1,29,894	40,449	...	3,79,381
Overtime Allowance	9,609	1,03,387	1,94,509	61,735	...	3,09,240
Contingent Charges	17,284	52,031	1,01,455	73,407	...	2,44,177
Add—Portion transferred from Salt (see page 42)	...	1,59,333	...	...	...	1,59,333
Total Charges at the Principal Ports.	2,03,998	12,08,243	12,75,437	5,38,152	...	32,25,830
Ditto at other Ports (*vide* details below).	2,15,601	3,18,065	61,308	93,299	16,680	7,04,953
TOTAL CHARGES IN INDIA	4,19,599	15,26,308	13,36,745	6,31,451	16,680	39,30,783
Total India converted into £ at R15=£1						£ 262,052
CHARGES IN ENGLAND:— Stores for India: Weighing machinery and electric fittings						£ 212
Total Customs Charges						£ 262,264

DETAILS of CUSTOMS CHARGES at OTHER than the Principal Ports.

Other Ports.	Salaries.	Establishments. (*b*)	Contingent Charges.	TOTAL.
	₹	₹	₹	₹
Madras.				
Out ports	(*a*) 90,509	82,183	42,909	2,15,601
Bombay.				
Sind Division	(*a*) 45,929	2,55,763	16,373	3,18,065
Bengal.				
Chittagong	(*a*) 9,482	46,921	4,905	61,308
Burma.				
Akyab	(*a*) 7,862	15,269	1,850	24,981
Bassein	(*a*) 3,721	9,052	739	13,512
Bhamo	...	5,350	358	5,708
Kyauk-Phyu	...	991	51	1,042
Maungdaw	...	1,154	61	1,215
Mergui	...	7,133	483	7,616
Moulmein	(*a*) 8,050	18,815	1,981	28,846
Sandoway	...	225	159	384
Tavoy	...	6,608	1,006	7,614
Victoria Point	...	2,180	201	2,381
Total Burma	19,633	66,777	6,889	93,299
Bihar and Orissa.				
Balasore	(*a*) 3,772	3,969	1,377	9,118
Cuttack	...	4,860	1,173	6,033
Puri	...	1,322	207	1,529
Total Bihar and Orissa	3,772	10,151	2,757	16,680
Total Charges at other Ports	1,69,325	4,61,795	73,833	7,04,953

(*a*) Includes Exchange Compensation Allowance.
(*b*) Including Overtime Allowance.

No. 22.—ACCOUNT of INCOME TAX* and of CHARGES for COLLECTION for the Year ended 31st March 1916.

REVENUE.	India General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
CIVIL DEPARTMENT:												
Income Tax:	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Ordinary Collections	2,17,163	1,15,958	35,10,567	65,54,008	66,54,619	23,32,855	15,23,651	20,09,096	12,05,748	7,59,979	3,74,762	2,52,58,406
Deductions by Government from Salaries and Pensions	3,43,860	54,672	4,19,476	4,47,139	5,22,887	4,27,276	3,06,750	4,08,036	2,01,701	1,79,230	82,860	33,93,887
Deductions from Interest on Government Securities	4,92,244	782	69,573	2,92,211	21,104	40,605	16,527	5,021	8,137	2,788	710	9,49,702
Penalties	28	...	25,659	19,284	17,477	2,175	8,606	2,328	8,765	5,828	1,828	91,878
Recoveries from Surplus Profits of Railway Companies	66,450	...	50,336	16,037	86	...	...	50,180	...	...	...	1,83,089
Other items	14	6	52	19,997	10,438	...	175	869	4,066	...	...	35,617
TOTAL CIVIL DEPARTMENT	11,19,759	1,71,418	40,75,663	73,48,676	72,26,611	28,02,911	18,55,709	24,75,430	14,28,417	9,47,825	4,60,160	2,99,12,579
OTHER DEPARTMENTS:												
Income Tax:												
Deductions from Salaries and Pensions:—												
In Postal and Telegraph	2,12,614	...	...	...	...	...	...	...	...	...		2,12,614
„ Railways	3,54,266	...	...	...	...	...	...	...	...	...	...	3,54,266
„ Military Department	(a)7,94,129	...	...	..	...	...	..	...	...	...	...	7,94,129
„ Marine „	26,592	...	...	...	...	...	...	...	...	...	...	26,592
„ Military Works	51,463	...	...	...	...	...	...	...	...	...	...	51,463
TOTAL OTHER DEPARTMENTS	14,39,064	...	...	...	...	...	...	...	...	...	...	14,39,064
TOTAL INCOME TAX	25,58,823	1,71,418	40,75,663	73,48,676	72,26,611	28,02,911	18,55,709	24,75,430	14,28,417	9,47,825	4,60,160	3,13,51,643
Deduct—Refunds	*9,083*	*2,358*	*25,644*	*92,598*	*21,221*	*16,907*	*14,557*	*38,945*	*7,622*	*9,274*	*2,586*	*2,40,795*
NET REVENUE FROM INCOME TAX	25,49,740	1,69,060	40,50,019	72,56,078	72,05,390	27,86,004	18,41,152	24,36,485	14,20,795	9,38,551	4,57,574	3,11,10,848
												Total Income Tax in India R3,13,51,643 converted into £ at R15=£1 . £	**2,090,109**
CHARGES.												
CHARGES CONNECTED WITH THE COLLECTION OF INCOME TAX	2,710	955	60,561	1,71,853	1,52,964	413	12,423	47,732	45,996	16,253	4,522	5,16,382
												Total Charges in India converted into £ at R15 =£1 . £	**34,426**

(a) 1st Peshawar Division . . ₹62,532
2nd Rawalpindi „ . . 88,456
3rd Lahore „ . . 1,25,916
4th Quetta „ . . 65,608
5th Mhow „ . . 51,458
6th Poona „ . . 71,104
Carried over . 4,65,074

	₹
Brought forward .	4,65,074
7th Meerut Division .	57,544
8th Lucknow „ .	69,715
9th Secunderabad „ .	61,801
Burma „ .	34,475
Supply Circle .	99,260
Central War Accounts .	5,660
TOTAL .	7,94,129

* Previously termed "Assessed Taxes."

No. 23.—ACCOUNT of FOREST REVENUE and of EXPENDITURE, for FOREST MANAGEMENT and COLLECTION of FOREST REVENUE, for the Year ended 31st March 1916.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
REVENUE.												
REVENUE FROM TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY:	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Timber	4,67,013	925	3,46,891	11,63,218	2,258	4,28,118	79,924	15,49,779	54	75,466	1,82,220	42,95,866
Firewood and Charcoal	42,096	16,979	72,824	2,68,693	25	68,410	1,72,675	1,71,745	9	21,210	172	8,34,838
Bamboos	143	...	15,554	107	...	14	3,055	168	8,442	4,397	...	31,860
Sandal Wood	3,21,717	...	3,43,827	37,639	...	...	...	...	...	4	...	7,03,187
Grass and other minor Produce	6,926	40	41,778	1,29,649	45	3,71,258	1,10,257	847	10	34,107	121	6,95,038
	8,37,895	17,944	8,20,854	15,99,306	2,328	8,67,800	3,65,911	17,22,539	8,515	1,35,184	1,82,513	65,60,789
REVENUE FROM TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS:												
Timber	40,761	1,40,762	2,88,785	18,37,620	6,04,249	19,28,346	7,19,663	66,65,901	3,18,601	5,93,176	3,25,151	1,34,63,016
Firewood and Charcoal	13,102	7,461	6,43,109	3,63,724	1,89,400	2,52,354	2,73,945	2,16,602	44,335	2,56,337	13,750	22,74,119
Bamboos	1,799	...	3,05,783	94,539	53,526	1,82,680	15,134	2,47,315	19,097	2,54,161	18,712	11,92,846
Grazing and Fodder Grass	10,804	10,261	6,80,336	4,63,450	30,111	1,53,583	1,76,255	10,548	8,732	14,82,872	1,76,014	32,02,966
Other minor Produce	24,380	256	8,30,383	1,45,417	1,72,975	2,25,995	14,965	2,85,424	84,212	2,57,790	97,741	21,39,544
Commutation Fees	684	...	...	...	16,293	...	...	...	13,086	95,053	24,140	1,49,256
Other items	584	...	...	...	18,800	...	...	...	11,375	...	71,313	1,02,072
	92,120	1,58,740	27,48,397	29,04,850	10,85,354	27,42,958	11,99,962	74,25,790	4,99,438	29,39,389	7,26,821	2,25,23,819
CONFISCATED DRIFT AND WAIF WOOD	25	655	17,783	3,921	6,940	5,479	44,511	2,01,163	2	1,713	18,259	3,00,451
REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT:												
Duty on Foreign Timber and other Forest Produce	...	...	...	4,573	...	14,909	...	1,58,649	...	...	35,365	2,13,496
Revenue from shared and private Forests	5,837	1,555	...	361	...	...	3,382	...	...	4,821	13,735	29,691
MISCELLANEOUS:	5,837	1,555	...	4,934	...	14,909	3,382	1,58,649	..	4,821	49,100	2,43,187
Fines and Forfeitures	79	3,793	2,26,506	20,229	7,148	20,479	7,708	83,654	524	3,422	650	3,24,252
Refunds	810	197	...	5,190	370	7 807	13,137	6,510	278	3,059	1,489	39,447
Other Sources	22,703	3,931	2,93,298	1,62,833	43,470	79,399	92,612	1,50,912	8,970	1,90,674	76,220	11,25,022
	23,592	7,921	5,19,804	1,88,252	50,988	1,07,685	1,13,517	1,91,076	9,772	1,97,155	78,359	14,8[illegible],121
TOTAL FOREST REVENUE . ₹	9,59,469	1,86,815	41,06,838	47,01,263	11,45,610	37,38,831	17,27,283	96,99,217	5,17,727	32,78,262	10,55,052	3,11,16,367
EXPENDITURE.												
GENERAL DIRECTION.												
Salary of the Inspector General, Assistant Inspector General and Chief Conservator of Forests	54,549	...	...	...	...	10,750	...	42,700	...	26,342	...	1,34,341
Establishment and Contingencies	46,806	...	...	...	...	28,569	...	24,962	...	14,784	...	1,15,121
TOTAL GENERAL DIRECTION . ₹	1,01,355	...	...	...	...	39,319	...	67,662	...	41,126	...	2,49,462

Total India converted into £ at ₹15=£1 **£ 2,074,425**

A.—Conservancy and Works.													
Timber and other Produce removed from the Forests by Government Agency	3,29,537	12,006	1,48,889	8,48,947	1,038	8,20 193	1,29,478	11,39,518	3,934	27,580	74,441	35,35,561
Timber and other Produce removed from the Forests by Consumers or Purchasers	428	364	1,15,407	58,909	1,05,733	54,192	6,765	1,56,630	12,052	1,56,611	27,755	6,94,846
Confiscated Drift and Waif Wood	...	143	2,099	150	1,136	1,774	23,364	92,237	...	234	602	1,21,739
Revenue from Forests not managed by Government	185	...	...	...	...	6,191	..	261	...	...	1,658	8,295
Rent of leased Forests and Payments to Shareholders in Forests managed by Government	...	19,089	14,596	33,725	672	1,37,609	51,435	...	...	...	35,289	2,92,415
Live Stock, Stores, Tools and Plant	42,128	202	1,31,179	19,236	10,837	43,147	22,914	3,31,735	4,911	26,237	30,471	6,62,997
Communications and Buildings	38,915	7,417	2,61,148	1,22,518	67,668	2,11,080	82,396	2,20,193	63,106	1,15,219	82,766	12,72,926
Demarcation, Improvement, and Extension of Forests	1,28,900	1,065	5,90,237	1,30,394	43,566	3,74,051	1,20,652	3,40,859	29,102	1,86,719	37,259	19, 2,804
Miscellaneous	30,801	1,272	15,547	44,484	6,048	39,815	7,729	47,961	2,453	26,388	12,866	2,35,364
TOTAL CONSERVANCY AND WORKS . R	5,70,894	41,558	12,79,102	12,58,363	2,36,698	16,88,052	4,45,233	23,29,394	1,15,558	5,33,988	3,03,107	88,06,947
B.—Establishments.												
I.—Salaries.												
Pay of Conservators	23,745	...	86,143	61,555	26,000	44,028	20,400	82,065	24,307	59,140	38,378	4,65,761
Pay of Superior Officers	1,76,895	17,525	4,31,256	3,40,969	1,11,070	2,29,214	1,07,684	6,98,783	81,592	2,73,858	1,16,508	25,88,354
Subordinate Forests and Depôt Establishments	59,711	25,812	4,90,512	5,57,165	95,353	2,24,043	1,58,191	6,99,594	66,387	4,20,341	1,18,176	29,15,285
Office Establishments	47,325	5,147	2,19,899	1,74,374	34,405	1,13,447	52,622	3,58,590	25,613	1,00,399	40,036	12,32,457
Deputation and Special Allowances	45,380	694	...	37,018	25,444	17,988	14,576	1,68,629	4,937	14,154	34,395	3,63,315
Compensation for dearness of provision	3,545	2,126	28,242	1,817	6,290	14,956	16,852	...	4,453	11,649	16,127	1,06,057
	3,56,601	51,304	12,59,052	11,72,898	2,98,562	6,43,676	3,70,425	20,07,661	2,07,289	9,39,541	3,64,220	76,71,229
II.—Travelling Allowances.												
Conservators	73	...	10,796	8,084	1,707	6,117	2,476	6,481	1,818	5,391	4,846	47,789
Superior Officers	25,838	3,329	75,930	64,100	20,486	50,026	26,153	1,29,226	15,504	37,947	23,122	4,71,661
Subordinate Forest and Depôt Establishments	9,390	4,063	1,35,114	(*a*) 59,679	20,117	37,096	32,247	1,67,739	10,460	66,445	32,571	5,74.921
Office Establishments	3,952	409	42,064	21,723	1,090	16,945	8,014	34,810	1,087	15,042	3,271	1,49,007
	39,253	7,801	2,63,904	1,53,586	44,000	1,10,184	68,890	3,38,256	28,869	1,24,825	63,810	12,43,378
III.—Contingencies.												
Stationery	520	106	...	6,521	90	3,524	1,064	3,131	68	1,367	538	16,929
Carriage of Tents and Records	4,848	1,077	...	8,502	2,271	35,039	8,829	55,280	2,780	33,018	2,562	1,54,206
Rents, Rates, and Taxes	2,167	787	7,281	9,456	1,457	4,905	4,260	10,907	544	2,862	2,087	46,713
Pay of Police Guards	...	...	...	...	...	2,265	...	...	...	...	...	2,265
Service Postage and Telegrams	3,405	592	35,330	21,362	2 943	11,124	9,053	15,731	2,145	36,847	7,236	1,45,768
Sundries	18,252	1,570	82,649	11,350	7,614	28,219	16,125	58,220	4,297	15,762	11,654	2,55,712
	29,192	4,132	1,25,260	57,191	14,375	85,076	39,331	1,43,269	9,834	89,856	24,077	6,21,593
TOTAL ESTABLISHMENTS . R	4,25,046	63,237	16,48,216	13,83,675	3,56,937	8,38,936	4,78,646	24,89,186	2,45,992	11,54,222	4,52,107	95,36,200
TOTAL EXPENDITURE IN INDIA R	10,97,295	1,04,795	29,27,318	26,42,038	5,93,635	25,66,307	9,23,879	48,86,242	3,61,550	17,34,336	7,55,214	1,85,92,609

CHARGES IN ENGLAND		
Expenses in connection with and Allowances to Probationers for the Department, etc.	**Total India converted into £ at R15 = £ 1 £**	**1,239,507**
Stores for India: Chemical apparatus, etc.	2,904	
	456	
	TOTAL CHARGES IN ENGLAND £	3,360
	TOTAL FOREST EXPENDITURE £	1,242,867

(*a*) Includes R1,575 and R997 on account of Forest School and Plague allowances, respectively.

No. 24.—ACCOUNT of the RECEIPTS and CHARGES under REGISTRATION for the Year ended 31st March 1916.

		India General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
		₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
RECEIPTS.													
Fees for Registering Documents		35,186	34,457	19,45,410	7,64,138	18,85,499	5,78,925	2,69,129	2,46,695	6,53,240	3,29,704	1,07,330	68,49,713
Fees for copies of Registered Documents		6,985	7,794	58,350	22,605	70,626	35,420	67,189	592	17,082	15,941	3,232	3,05,816
Miscellaneous		3,073	3,992	3,33,789	8,785	79,943	1,19,297	19,246	2,648	25,726	28,606	2,553	6,27,658
TOTAL REGISTRATION RECEIPTS	₹	45,244	46,243	23,37,549	7,95,528	20,36,068	7,33,642	3,55,564	2,49,935	6,96,048	3,74,251	1,13,115	77,83,187
Deduct—Refunds		*31*	*88*	*4,881*	*3,658*	*2,717*	*680*	*368*	*28*	*646*	*1,103*	*293*	*14,493*
NET RECEIPTS under REGISTRATION	₹	45,213	46,155	23,32,668	7,91,870	20,33,351	7,32,962	3,55,196	2,49,907	6,95,402	3,73,148	1,12,822	77,68,694
												Total India ₹77,83,187 converted into £ at ₹15=£1	**£ 518,879**
CHARGES.													
Superintendence		...	...	50,884	19,991	74,457	15,668	...	...	19,023	17,154	...	1,97,177
District Charges		15,938	12,374	12,05,132	3,51,942	10,52,871	2,95,654	1,26,149	1,08,725	3,59,217	1,07,382	65,051	37,00,435
TOTAL CHARGES under REGISTRATION	₹	15,938	12,374	12,56,016	3,71,933	11,27,328	3,11,322	1,26,149	1,08,725	3,78,240	1,24,536	65,051	38,97,612
												Total India converted into £ at ₹15=£1	**£ 259,840**

No. 25.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES for the Year ended 31st March 1916.

	₹	₹	₹
INDIA, GENERAL.			
Tribute from Ajehgarh	7,014		
„ Amjeerah	33,019		
„ Banswara	17,500		
„ Bundi	1,75,333		
„ Behut	1,400		
„ Chirkhari	11,445		
„ Doongurpur	17,500		
„ Holkar	5,945		
„ Jodhpur	98,000		
„ Jaipur	4,00,000		
„ Jhalawar	14,952		
„ Kotah	2,34,720		
„ Kelcheepur	11,134		
„ Lawa	225		
„ Paldeo	242		
„ Punnah	9,955		
„ Rutlam	42,000		
„ Sailana	21,000		
„ Sirohi	6,881		
„ Shahpura	10,000		
„ Udaipur	2,00,000		
		13,18,265	
Contribution of Jodhpur towards cost of Erinpura Irregular Forces	1,15,000		
„ „ Kotah towards cost of Deolee Irregular Force	2,00,000		
„ „ Bhopal towards cost of Bhopal Levy	1,61,291		
Contributions towards cost of United Malwa Contingent:			
From Jowrah	1,37,127		
Contributions towards cost of Malwa Bheel Corps: ₹			
From Alirajpur 1,271			
„ Amjeerah 18,868			
„ Burwanee 3,390			
„ Dhar 6,602			
„ Dewas 29,475			
„ Jhabuah 1,020			
„ Jobat 290			
	60,916		
		6,74,334	
TOTAL INDIA, GENERAL			19,92,599
MADRAS.			
Tribute from Travancore		7,83,112	
Peshkash and Subsidy from Cochin		2,00,089	
„ „ Mysore		35,00,000	
„ „ Travancore		13,319	
TOTAL MADRAS			44,96,520
BOMBAY.			
Tribute from Kathiawar		6,35,934	
„ Various Petty States		78,640	
Contribution from Baroda State		4,02,403	
„ Jagirdars, Southern Mahratta Country		86,760	
Subsidy from Cutch		82,258	
		12,85,995	
Fees on Succession:			
Khadal Japti Fund		2,100	
Balasinon State		765	
TOTAL BOMBAY			12,88,860
Carried over			77,77,979

No. 25.—DETAILED ACCOUNT of Tributes and Contributions from Native States for the Year ended 31st March 1916—*concld.*

		₹	₹
	Brought forward .	...	77,77,979
BENGAL.			
Tribute from Cooch Behar		67,701	
	TOTAL BENGAL .		67,701
UNITED PROVINCES OF AGRA AND OUDH.			
Tribute from Benares		1,90,000	
„ Kapurthala (Bahraich)		1,31,000	
	TOTAL UNITED PROVINCES OF AGRA AND OUDH .		3,21,000
PUNJAB.			
Tribute from Chamba		2,225	
„ Mandi		1,00,000	
„ Sukeith		11,000	
„ Various Petty States		31,529	
	TOTAL PUNJAB .		1,44,754
BURMA.			
Tribute from Shan States		4,37,206	
„ Momeik States		20,000	
„ Other States		500	
	TOTAL BURMA .		4,57,706
BIHAR AND ORISSA.			
Tributes from various Petty States		85,499	
	TOTAL BIHAR AND ORISSA .		85,499
CENTRAL PROVINCES AND BERAR.			
Tribute from Kawardha State		30,000	
„ Sakti „		750	
„ Nandgaon „		80,000	
„ Chuikhadan „		6,000	
„ Khairagarh „		80,000	
„ Bastar „		20,000	
„ Changbhakur „		387	
„ Raigarh „		5,500	
„ Udaipur „		800	
„ Sirguja „		2,500	
„ Korea „		500	
„ Jashpur „		1,250	
„ Sarangarh „		4,500	
	TOTAL CENTRAL PROVINCES AND BERAR .		2,32,187
ASSAM.			
Tribute from Manipur		50,000	
„ Ramrai		100	
	TOTAL ASSAM .		50,100
	TOTAL TRIBUTES, ETC. .		91,26,926
	Total India converted into £ at ₹15= £1 . £		**609,128**

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1915-1916.

Section B.—Interest.

Revenue £1,096,417. Expenditure £1,190,364.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
					£	£
Interest . . .	26	Receipts	61	...	1,096,417	...
Interest on Debt, other than that charged to Railways and Irrigation Works . .	27	Expenditure	63	...	...	511,556
Interest on other Obligations . . .	28	Expenditure	67	...	...	678,808
				Total .	1,096,417	1,190,364

No. 26.—ACCOUNT of INTEREST RECEIPTS for the Year ended 31st March 1910.

Sources of Interest.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Loans and Advances.												
Imperial Loans and Advances, etc., set forth in Account No. 90, page 333	5,16,842	32,896	6,27,670	11,42,636	11,63,481	...	...	...	...	...	...	34,83,525
Provincial Loans and Advances set forth in Account No. 90A, page 349	...	...	4,45,779	11,46,940	4,40,400	23,78,172	2,45,866	1,71,053	1,82,779	2,68,385	43,396	53,22,770
Other Advances	2,104	...	...	...	...	...	...	...	...	...	...	2,104
Total Interest on Loans and Advances	5,18,946	32,896	10,73,449	22,89,576	16,03,881	23,78,172	2,45,866	1,71,053	1,82,779	2,68,385	43,396	88,08,399
Investments.												
Securities held by the Paper Currency Department, *vide* Account No. 32C, page 89	34,70,420	...	...	...	...	...	...	...	...	...	...	34,70,420
Securities of Provincial Funds	718	...	6,516	96,848	12,290	15,960	...	...	3,188	...	489	1,36,009
Other Investments	56,000	...	...	...	...	...	...	...	...	...	...	56,000
Total Interest on Investments	35,27,138	..	6,516	96,848	12,290	15,960	...	...	3,188	...	489	36,62,429
Arrears due to the Government.												
Of Land Revenue	...	...	14,799	459	2,309	...	...	...	607	...	...	18,174
Of other Revenue	...	...	12,118	25,595	711	...	12	...	211	...	..	38,647

Public Works Cess	...	...	...	...	10,028	...	...	...	...	...	...	10,028
Of Balances due for Purchase Money of Waste Lands	...	...	431	2,388	...	...	2,26,541	...	...	...	...	2,29,360
Total Interest on Arrears due to Government	...	...	27,348	28,442	13,048	...	2,26,553	...	818	...	...	2,96,209
Sundry Accounts.												
Percentage from Subscribers to Service Funds on Foreign Service	816	...	...	547	...	...	...	...	...	...	...	1,363
Interest on Overdrawn Capital of Railway Companies	5,62,490	...	...	...	...	...	...	...	...	...	...	5,62,490
Interest on advances to Railway Companies charged to Capital	39,990	...	...	...	...	...	...	...	...	...	...	39,990
Sundry Items	286	...	636	8,556	833	154	...	...	1,100	2,552	...	14,117
Total Sundry Accounts	6,03,582	...	636	9,103	833	154	...	...	1,100	2,552	...	6,17,960
TOTAL RECEIPTS IN INDIA . ₹	46,49,666	32,896	11,07,949	24,23,969	16,30,052	23,94,286	4,72,419	1,71,053	1,87,885	2,70,937	43,885	1,33,84,997

Total India converted into £ at ₹15=£ . £		892,333
RECEIPTS IN ENGLAND:		
Interest realized from Investment of Cash Balance	93,458	
Interest on advances to the Imperial Bank of Persia for the purposes of the Persian Government	31,349	
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland	275	
Discount Sinking Fund :		
Interest on War Loan 4½ per cent. stock (1925—45)	791	
Paper Currency Reserve Investment: Interest	78,211	
		204,084
TOTAL INTEREST RECEIPTS . £		1,096,417

No. 27.—ACCOUNT of the PUBLIC DEBT of *India*, bearing INTEREST, the ANNUAL INTEREST thereon, and the INTEREST paid during the Year ended 31st March 1916.

	Amount of Loan, 31st March 1916.	Annual Amount of Interest.	Amount of Interest paid during the year.	TOTAL.
	R	R	R	R
RUPEE DEBT.				
Loan bearing interest at 4½ per cent.:				
Loan from Maharaja Holkar for Indore State Railway	1,00,00,000	4,50,000	4,50,000	4,50,000
Loan bearing interest at 4 per cent.:				
Terminable loan of 1915-16	4,99,86,000	19,99,440	5,33,140	5,33,140
Loans bearing interest at 4 per cent.:				
Loan from Maharaja Scindia for State Railway	1,50,00,000	6,00,000	6,00,000	
Railway Loan from Nawab of Rampur	47,00,000	1,88,000	1,88,000	
Gwalior Loan of 1887	1,22,00,000	4,88,000	4,49,867	
				12,37,867
Loans bearing interest at 3½ per cent.:				
Transfer of 1842-43	22,39,74,300	78,39,100	78,76,677	
Loan of 1854-55	34,29,34,200	1,20,02,697	1,19,92,166	
Transfer Loan of 1865	37,97,80,950	1,32,92,333	1,32,78,515	
Loan of 1879	3,87,24,500	13,55,357	13,51,024	
Loan of 1900-1901	39,9[illegible],75,650	1,39,88,648	1,38,76,517	
				4,83,74,899
Loan bearing interest at 3 per cent.:				
Loan of 1896-97	7,75,47,200	23,26,416	24,02,608	24,02,608
Paid in India on Loans in course of Discharge:				
5 per cent. Transfer Loan of 1872			25	
4 per cent. Loan of 1832-33			67	
4 per cent. Loan of 1835-36			3,108	
4 per cent. Loan of 1842-43			3,720	
4 per cent. Loan of 1854-55			180	
4 per cent. Transfer Loan of 1st May 1865			11,632	
Reduced 4 per cent. Loan of 1879			498	
3½ per cent. Loan of 1893-94			725	
4 per cent. Raj. Malwa Railway, Cawnpore-Achneyra Section			(a) 243	
				20,198
Miscellaneous—				
Interest on Temporary Loans			35,78,879	
Discount on Loans—				
Discount on Loan raised during the year			4,50,000	
			40,28,879	
Deduct—Recredit of Interest paid on G. P. Notes held by Post Office as Permanent Advance			*650*	40,28,229
TOTAL INTEREST ON RUPEE DEBT IN INDIA			R	5,70,46,941
Total India converted into £ at R15=£1			**£**	3,803,130
Carried over			£	3,803,130

(a) Includes Rs. 234 additional payment on account of Surplus Profits.

No. 27.—ACCOUNT of the PUBLIC DEBT of *India*, bearing INTEREST, the ANNUAL INTEREST thereon and the INTEREST paid during the Year ended 31st March 1916—*contd.*

	Amount of Loan, 31st March 1916.	Annual Amount of Interest.	Amount of Interest paid during the year.	TOTAL.
	£	£	£	£
		Brought forward .		3,803,130
STERLING DEBT.				
India 4 per cent. Stock (prior to the 5th October 1888) . .	...	...	29	
India 3½ per cent. Stock	91,137,350	3,189,807	3,189,529	
India 3 per cent. Stock	65,918,642	1,977,559	1,978,194	
India 2½ per cent. Stock	11,689,987	292,250	292,228	
India Bonds	1,500,000	...	70,000	
India Bills	7,000,000	...	367,457	
East Indian Railway Irredeemable Debenture Stock, 4½ per cent.	1,435,650	64,604	64,605	
Eastern Bengal Railway Irredeemable Debenture Stock, 4 per cent.	348,666	13,946	13,946	
South Indian Railway Irredeemable Debenture Stock, 4½ per cent.	425,000	19,125	19,125	
Great Indian Peninsula Railway Irredeemable Debenture Stock, 4 per cent.	2,701,450	108,058	108,058	
Indian Midland Railway Debentures, 3½ per cent. . .	...	...	7,131	
			6,110,302	
Discount Sinking Fund			(a) 72,097	
		TOTAL INTEREST ON STERLING DEBT . £		6,182,399
		GRAND TOTAL . £		(b) 9,985,529

(a) Includes £67,849 charged to "Interest on Ordinary Debt" and £4,248 charged to "State Railways—Interest on Debt."
(b) For division of the total charge between "Interest on Ordinary Debt" and "State Railways—Interest on Debt" and "Irrigation—Major Works—Interest on Debt," *see* Distribution Statement below.

Statement showing the Distribution of Charges for Interest.

NOTE.—The charges for Interest in India are shown in the accounts of "India, General," with the exception of (1) Interest charged to Irrigation, and (2) amount charged to Provincial Governments in respect of Provincial Advance and Loan Accounts.

	INTEREST ON ORDINARY DEBT.				INTEREST ON DEBT INCURRED FOR RAILWAY AND IRRIGATION WORKS NOT CHARGED TO REVENUE.		
	Sterling Debt.	Ordinary Rupee Debt.	Miscellaneous.	TOTAL.	State Railways.	Irrigation.	TOTAL.
India, General . . .	...	—3,47,09,320	40,28,229	—3,06,81,091	(c) 6,42,62,141	—19,09,489	6,23,52,652
North-West Frontier Province	...	...	...	...	...	8,43,572	8,43,572
Madras	...	3,31,295	...	3,31,295	...	30,14,934	30,14,934
Bombay	...	7,39,765	...	7,39,765	...	25,29,395	25,29,395
Bengal	...	4,76,626	...	4,76,626	...	3,77,110	3,77,110
United Provinces of Agra and Oudh	...	13,74,089	...	13,74,089	...	39,90,022	39,90,022
Punjab	...	2,00,634	...	2,00,634	...	72,37,023	72,37,023
Burma	...	1,07,450	...	1,07,450	...	8,96,250	8,96,250
Bihar and Orissa . . .	...	1,08,478	...	1,08,478	...	20,90,934	20,90,934
Central Provinces and Berar .	...	1,98,774	...	1,98,774	...	7,91,011	7,91,011
Assam	...	68,018	...	68,018	...	...	...
Total India . R	...	—3,11,04,191	40,28,229	—2,70,75,962	6,42,62,141	1,98,60,762	8,41,22,903
Ditto converted into £ at R15=£1 . £		—2,073,613	268,549	—1,805,064	4,284,143	1,324,051	5,608,194
England . . . £	2,248,771	...	67,849	2,316,620	(d)3,738,480	(e) 127,299	3,865,779
TOTAL . £	2,248,771	—2,073,613	336,398	511,556	8,022,623	1,451,350	9,473,973
				TOTAL £9,985,529			

(c) Includes R9,41,736 on account of Interest on Specific Debt and R2,65,536 on account of Interest chargeable agai t Companies on Advances (*vide* footnote (*b*) to Account No. 53 A, page 142).
(d) Includes £1,884,162 interest at 3·4273 per cent. on a sum of £54,975,090 taken as Capital Outlay in England to 31st March 1916 on State Railways, and £81,250 on account of Interest chargeable against Companies on Advances.
(e) Represents Interest at 3·4273 per cent. on £3,714,273 taken as Capital Outlay in England to 31st March 1916 on Irrigation.

No. 28.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1916, in continuation of the Account of the PUBLIC DEBT (Account No. 27).

INDIA, GENERAL.	Amount, 1st April 1915.	Amount, 31st March 1916.	Rate of Interest per cent.	Amount on Interest paid during the year.
Special Loans.	₹	₹	₹	₹
Sums deposited with Government in 1825 by Raja Kalisankar Ghoshal as Endowment for a Blind Asylum at Benares	48,000	48,000	5	(a)
Amount appropriated in 1861 for the Maintenance of Madho Rao out of the property forfeited by his father, a rebel, in 1857	6,68,000	6,68,000	4	(a)
Perpetual Loans (these are Madras irredeemable annuities granted from 1727 to 1817 at the nominal rate of interest of 8 and 6 per cent.)	2,34,500	2,34,500	8 and 6	16,870
Kollah Singanna Chetty's Choultry Endowment in 1817 (Madras)	41,770	41,770	6	2,454
Deposits of the Monegar Choultry in 1808 till 1818 (Madras)	66,878	66,878	4	2,675
Endowment in favour of the Lawrence Military Asylum at Mount Abu	10,000	10,000	5	500
Annuity Fund of Futteh Ullah Khan	40,000	40,000	6	...
Treasury Notes.				
Treasury Notes on Account of Soldiers' Savings Bank Deposits	2,500	2,500	3½	...
Treasury Notes on Account of the Bhonsla and other Nagpur Temples	3,73,800	3,73,800	nd 4	20,790
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, etc.	71,619	71,619	4	2,865
Service Funds.				
Uncovenanted Service Family Pension Fund	1,42,67,819	1,40,33,482	6 and 3½	8,65,054
Bengal and Madras Service Family Pension Fund	4,38,103	5,02,999	4	16,823
Indian Military Widows' and Orphans' Fund	...	3,465	4	35
Savings Banks.				
Bank Accounts.				
Post Office Savings Bank Deposits	14,89,41,446	15,32,13,985	3 nd 3½	43,20,443
State Railway Provident Institutions (Civil)	1,03,627	1,16,046	3 and 3½	2,382
Do. do. (Departmental)	3,18,29,626	3,43,98,388	3 and 3½	11,97,720
Financial Department Provident Fund	97,893	92,658	4	3,447
Civil Engineers' Provident Fund (Civil)	45,594	11,208	4	418
Do do. (Departmental)	4,59,962	4,53 953	4	18,836
Forest Officers' Provident Fund	4,46,092	4,89,215	4	18,058
Police Officers' Provident Fund	21,917	30,278	4	1,116
Northern India Salt Revenue Department Provident Fund	2,901	3 722	4	131
Civil Veterinary Department Provident Fund	79,635	82,110	4	3,010
General Provident Fund (Civil)	42,70,966	50,03,310	4	1,83,611
Do. do. (Departmental)	46,96,711	54,70,203	4	1,93,459
Other Miscellaneous Provident Fund (Civil)	62,454	73,832	4	1,598
Do. do. (Departmental)	1,002	4,373	4	95
Cemetery Endowment Fund	25,428	26,249	3 and 3½	912
Special Accounts.				
Postal Insurance and Life Annuity Fund	1,14,17,623	1,23,18,325	3½	4,09,801
General Family Pension Fund	44,559	45,200	3 and 3½	1,198
Hindu Family Annuity Fund	39,359	22,255	3 and 3½	1,017
Bengal Christian Family Pension Fund	4,185	4,393	3 and 3½	177
Miscellaneous.				
Post Office Guarantee Fund	3,19,691	3,23,662	4	12,000
Telegraph Fine Fund	3,628	3,877	3 and 3½	111
Interest on unexpended Capital deposited by Railway Companies with the Secretary of State	1,91,68,695	1,88,99,280	3½	7,85,655 6
Interest on Miscellaneous Accounts	...	...	...	
TOTAL	23,83,45,993	24,70,99,495		80,83,267
NORTH-WEST FRONTIER PROVINCE.				
Savings Banks.				
Cemetery Endowment Fund	5,673	5,778	3 and 3½	197
TOTAL	5,673	5,778		197
Carried over ₹	23,83,51,666	24,71,05,273		80,83,464

(a) Shown under United Provinces of Agra and Oudh.

No. 28.—ACCOUNT showing the Obligations of the Government of India, bearing Interest and the Interest paid thereon, for the Year ended 31st March 1916, etc.—*contd.*

	Amount, 1st April 1915.	Amount, 31st March 1916.	Rate of Interest per cent.	Amount of Interest paid during the year.
	₹	₹	₹	₹
Brought forward .	23,83,51,666	24,71,05,273		80,83,464
MADRAS.				
Special Loans.				
Deposits on account of the Estate of the late Pogose Petrus .	1,260	1,2.0	5	
Service Funds.				
Military Assistant Surgeons' Fund	3,51,916	3,51,939	4	14,464
Savings Banks.				
Forest Officers' Provident Fund	94,237	74,579	4	2,884
Police Officers' Provident Fund	1,08,084	86,604	4	3,641
General Provident Fund	38,14,636	44,84,854	4	1,60,358
Cemetery Endowment Fund	18,501	23,115	3 and 3¾	795
Civil Engineers' Provident Fund	1,47,649	1,6 ,147	4	6,189
Other Miscellaneous do.	28,552	31,724	4	1,046
Miscellaneous.				
Miscellaneous Accounts	...	...		295
Refunds	...	...		1,202
TOTAL .	45,64,835	52,21,222		1,30,874
BOMBAY.				
Special Loans.				
Loans from the late King of Oudh	(a)	(a)	(a)	47,445
Educational Funds	9,11,548	9,11,548	6 and 5	13,203
Charitable Funds				32,150
Service Funds.				
Uncovenanted Service Family Pension Fund (Widows Branch) .	31,53,709	32,01,403	6, 4 and 3½	1,69,034
Savings Banks.				
Bank Accounts.				
State Railway Provident Institutions	14,529	16,259	3 and 3¾	587
Forest Officers' Provident Fund	1,757	2,097	4	76
Police Officers' Provident Fund	22,083	19,185	4	712
General Provident Fund	43,56,893	51,33,540	4	1,84,664
Cemetery Endowment Fund	72,012	73,764	3 and 3½	2,575
Civil Engineers' Provident Fund	59,560	65,696	4	2,433
Other Miscellaneous Provident Fund	29,036	40,634	4	1,351
Special Accounts.				
Uncovenanted Service Family Pension Fund (Life Assurance Branch)	40,077	26,695	3 and 3½	995
Miscellaneous.				
Local Fund Pension Fund	1,30,986	54,334	3 and 3½	3,840
Miscellaneous accounts	...	...		12
Refunds	...	...		2,658
TOTAL .	87,92,790	95,45,155		4,61,735
BENGAL.				
Savings Banks.				
Civil Engineers' Provident Fund	1,52,874	1,62,698	4	6,169
Police Officers' Provident Fund	42,407	43,600	4	1,669
General Provident Fund	33,74,257	41,07,625	4	1,47,102
Cemetery Endowment Fund	36,630	37,770	3 and 3½	1,263
Other Miscellaneous Provident Fund	80,340	1,04,756	4	3,447
Miscellaneous.				
Miscellaneous Accounts	...	...		7,693
Refunds	...	...		249
TOTAL	36,86,508	44,55,849		1,67,592
Carried over .	25,53,95,799	26,63,27,499		89,03,665

(a) Shown under United Provinces of Agra and Oudh.

No. 28—ACCOUNT showing the Obligations of the Government of INDIA, bearing Interest and the Interest paid thereon, for the Year ended 31st March 1916, etc.—*contd.*

	Amount, 1st April 1915.	Amount, 31st March 1916.	Rate of Interest per cent.	Amount of Interest paid during the year.
	₹	₹	₹	₹
Brought forward .	25,53,95,799	26,62,27,499		89,03,665
UNITED PROVINCES OF AGRA AND OUDH.				
Special Loans.				
Sums deposited with Government from 1814 to 1833 by the late King of Oudh as Endowments for certain Charities and Pensions	1,46,09,535	1,45,92,576	6, 5 and 4	6,15,382
Sums deposited with Government in 1825 by Raja Kalisankar Ghosal as Endowment for a Blind Asylum at Benares . .	(a)	(a)	(a)	2,400
Book Debt Loan on account of Madho Rao . . .	(a)	(a)	(a)	26,720
Sum deposited with Government in 1830 by the Maharaja of Karwi as a Charitable Endowment	2,00,000	2,00,000	4	8,000
Savings Banks.				
Police Officers' Provident Fund	22,801	27,423	4	981
General Provident Fund	38,43,421	43,61,780	4	1,56,773
Cemetery Endowment Fund	88,909	94,237	3 and 3¼	3,283
Civil Engineers' Provident Fund	1,02,504	80,926	4	3,215
Opium Department Provident Fund	7,164	7,282	4	277
Other Miscellaneous Provident Fund	15,444	22,509	4	678
TOTAL .	1,88,89,778	1,93,86,733		8,17,709
PUNJAB.				
Special Loans.				
Endowment in favour of the Lawrence Asylum at Murree .	10,000	10,000	5	500
Savings Banks.				
Police Officers' Provident Fund	28,347	25,339	4	916
General Provident Fund	32,04,440	37,28,716	4	1,36,312
Cemetery Endowment Fund	47,187	49,445	3 and 3¼	1,727
Civil Engineers' Provident Fund	1,48,732	1,50,160	4	5,572
Other Miscellaneous Provident Funds	35,985	46,486	4	1,502
Miscellaneous.				
Refunds	...	...		145
TOTAL .	34,74,691	40,10,146		1,46,674
BURMA.				
Savings Banks.				
Police Officers' Provident Fund	94,679	1,11,395	4	4,063
General Provident Fund	22,09,310	26,60,034	4	94,953
Civil Engineers' Provident Fund	62,295	70,887	4	2,609
Cemetery Endowment Fund	21,615	21,965	3 and 3¼	763
Other Miscellaneous Provident Fund	8,848	6,415	4	176
Miscellaneous.				
Refunds	...	...		14
TOTAL .	23,96,747	28,70,696		1,02,578
BIHAR AND ORISSA.				
Savings Banks.				
Police Officers' Provident Fund	1,08,844	1,13,159	4	4,143
General Provident Fund	19,54,948	22,54,643	4	82,433
Civil Engineers' Provident Fund	1,82,081	1,90,724	4	7,099
Cemetery Endowment Fund	16,534	17,174	3 and 3¼	583
Other Miscellaneous Provident Fund . . .	12,252	16,131	4	...
Miscellaneous.				
Interest on Miscellaneous Accounts	...	...		483
TOTAL .	22,74,659	25,91,831		94,741
CENTRAL PROVINCES AND BERAR.				
Savings Banks.				
Civil Engineers' Provident Fund	91,734	67,791	4	3,058
Police Officers' Provident Fund	1,20,947	1,26,311	4	4,737
General Provident Fund	17,05,239	20,90,243	4	75,129
Cemetery Endowment Fund	14,198	14,513	3 and 3¼	506
Other Miscellaneous Provident Fund	1,738	2,420	4	77
TOTAL .	19,33,856	23,01,278		83,507
Carried over	28,43,65,530	29,74,88,183		1,01,48,874

(a) Shown under India, General.

No. 28.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST and the INTEREST paid thereon, for the Year ended 31st March 1916, etc.—*concld.*

	Amount, 1st April 1915.	Amount, 31st March 1916.	Rate of Interest per cent.	Amount of Interest paid during the year.
	₹	₹	₹	₹
Brought forward .	28,43,65,530	29,74,88,183		1,01,48,874
ASSAM.				
Savings Banks.				
State Railway Provident Institutions	31,325	33,957	3 and 3¼	1,191
General Provident Fund	7,28,667	8,31,979	4	30,778
Cemetery Endowment Fund	5,605	5,790	3 and 3¼	188
Civil Engineers' Provident Fund	4,809	4,510	4	162
Miscellaneous.				
Refunds	...	...		923
TOTAL .	7,70,406	8,76,236		33,242
GRAND TOTAL ₹	28,51,35,936	29,83,64,419		1,01,82,116
Grand Total of Interest converted into £ at ₹15 = £1 . £				**678,808**

ABSTRACT of INTEREST on SERVICE FUNDS and SAVINGS BANKS.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
SERVICE FUNDS.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Uncovenanted Service Funds . .	8,65,054	...	...	1,69,034	...	...	...	...	...	...	...	10,34,088
Bengal and Madras Service Family Pension Fund . .	16,823	...	...	...	...	...	...	...	...	...	...	16,823
Military Assistant Surgeons' Fund . .	...	...	14,464	...	...	...	...	...	...	...	...	14,464
Indian Military Widows Orphans' Fund .	35	...	...	...	...	...	...	...	...	...	...	35
TOTAL SERVICE FUNDS ₹	8,81,912	...	14,464	1,69,034	...	...	...	...	...	...	...	10,65,410
SAVINGS BANKS.												
Bank Accounts.												
Post Office Savings Bank . . .	43,20,443	...	...	...	...	...	...	...	...	...	...	43,20,443
State Railway Provident Institutions .	12,00,102	...	...	587	...	...	...	...	...	...	1,191	12,01,880
Financial Department Provident Fund .	3,447	...	...	...	...	...	...	...	...	...	...	3,447
Civil Engineers' Provident Fund . .	19,254	...	6,189	2,433	6,169	3,215	5,572	2,609	7,099	3,058	162	55,760
Forest Officers' Provident Fund . .	18,058	...	2,884	76	...	...	...	...	...	...	...	21,018
Police Officers' Provident Fund . .	1,116	...	3,641	712	1,669	981	916	4,063	4,143	4,737	...	21,978
Opium Department Provident Fund .	...	...	...	...	...	277	...	...	...	...	...	277
Northern India Salt Revenue Department Provident Fund .	131	...	...	...	...	...	...	...	...	...	...	131
Civil Veterinary Department Provident Fund . .	3,010	...	...	...	...	...	...	...	...	...	...	3,010
General Provident Fund	3,77,070	...	1,60,358	1,84,664	1,47,102	1,56,773	1,36,312	94,953	82,433	75,129	30,778	14,45,572
Other Miscellaneous Provident Funds .	1,693	...	1,046	1,351	3,447	678	1,502	176	...	77	...	9,970
Cemetery Endowment Fund . . .	912	197	795	2,575	1,263	3,283	1,727	763	583	506	188	12,792
Special Accounts.												
Postal Insurance and Life Annuity Fund	4,09,801	...	...	...	...	...	...	...	...	...	...	4,09,801
Other Special Accounts	14,392	...	...	4,835	...	...	...	...	...	...	...	19,227
TOTAL SAVINGS BANKS ₹	63,69,429	197	1,74,913	1,97,233	1,59,650	1,65,207	1,46,029	1,02,564	91,258	83,507	32,319	75,25,306

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1915-16.

Section C.—Posts and Telegraphs and Mint.

Major Head.	No. of Account.	Details of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				£	£	£
Posts and Telegraphs . . .	29	Receipts	70	...	3,787,178	...
„ . .	29	Expenditure	74	...	...	3,149,680
„ . .	29A	Details of Indian Postage and Message Revenue	75	2,927,139	...	...
„ . .	29B	Details of the Miscellaneous Revenue of the Indian Postal and Telegraph Department .	75	719,937	...	...
„ .	29C	Details of Indo-European Telegraph Message Revenue	75	126,809	...	...
„ . .	29D	Capital Cost of Indian Telegraph Lines .	76	119,768	...	...
„ .	29E	Outlay on Construction of Telegraph Lines .	79	116,545	...	...
„ . .	29F	Details of Capital Cost of Indo-European Telegraph Lines	80	6,732	...	...
„	29G	Capital Cost of Working and Maintenance of Indo-European Telegraphs . . .	82	93,823	...	...
Mint . . .	30	Receipts and Charges	83	...	161,918	89,373

No. 29.—ACCOUNT of the RECEIPTS and CHARGES of the POSTAL and TELEGRAPH DEPARTMENT of *India* for the Year ended 31st March 1916.

	Amount.	Amount.
	₹	₹
RECEIPTS.		
INDIAN POSTAL AND TELEGRAPH DEPARTMENT.		
Postage and Message Revenue . . . . . (*Account No. 29A*)	4,39,07,079	
Miscellaneous Revenue . . . . . (*Account No. 29B*)	1,07,99,057	
TOTAL INDIAN POSTAL AND TELEGRAPH DEPARTMENT .		5,47,06,136
INDO-EUROPEAN TELEGRAPH DEPARTMENT.		
Message Revenue . . . . . (*Account No. 29C*)	19,29,616	
Miscellaneous Revenue	*—1,10,479*	
TOTAL INDO-EUROPEAN TELEGRAPH DEPARTMENT .		18,19,137
TOTAL RECEIPTS IN INDIA .		5,65,25,273
Ditto converted into £ at ₹15=£1 £.		3,768,352
RECEIPTS IN ENGLAND.	£	£
INDO-EUROPEAN TELEGRAPH DEPARTMENT.		
Message Revenue . . . . . (*Account No. 29C*)	*—1,832*	
Joint Purse Agreement—Net difference between receipts and payments and on account of Australasian Message Fund	97,247	
Miscellaneous Revenue—		
Contribution by His Majesty's Treasury towards the construction and maintenance of the Arabistan Line	8,860	
Miscellaneous	189	
	1,04,464	
Add—Payments in England taken in reduction of Receipts	*—85,338*	
TOTAL RECEIPTS IN ENGLAND .		19,126
TOTAL RECEIPTS, POSTAL AND TELEGRAPH DEPARTMENT .		£3,787,478

No. 29—ACCOUNT of the RECEIPTS and CHARGES of the POSTAL and TELEGRAPH DEPARTMENT of *India* for the year ended 31st March 1916—*contd.*

CHARGES.	Amount.	Amount.
Indian Postal and Telegraph Department.	₹	₹
Control:		
Direction—		
Director-General, Chief Engineer, Deputy Directors-General, Assistant Directors-General and Personal Assistants to the Director-General, Assistant to Chief Engineer, Chief Electrician, Assistants to Electrician, Officer in Charge of Wireless Station, Personal Assistants to Deputy Directors-General, Deputy Superintendents (Technical and Traffic)	(a) 2,98,216	
Office Establishment	2,08,409	
Temporary Establishment	5,318	
Allowances	86,648	
Apparatus and Plant	713	
Supplies and Services	109	
Contingencies	32,913	
	6,32,326	
Circle Offices—Postal and Telegraph Traffic and Railway Mail Service—		
Postmasters-General, Deputy Postmasters-General, Inspector-General, Railway Mail Service and Sorting, Assistant Postmaster-General, Personal Assistants to Postmasters-General and Inspectors-General, Railway Mail Service, Superintendents of Post Offices, Assistant Superintendents attached to the Office of Inspectors-General and Inspectors attached to Offices of Postmasters-General and Inspectors-General	(a) 6,50,448	
Office Establishment	10,03,580	
Temporary Establishment	2,832	
Allowances	1,82,730	
Apparatus and Plant	266	
Supplies and Services	3,07,149	
Contingencies	2,23,461	
	24,30,466	
Circle Offices—Telegraph Engineering—		
Directors, Telegraph Engineering, Personal Assistant to Directors	97,123	
Office Establishment	31,434	
Temporary Establishment	586	
Allowances	12,216	
Apparatus and Plant	118	
Contingencies	2,538	
	1,44,015	
Suspense Accounts	—63,031	
Deduct:—		
Portion charged to Capital, Telegraph Lines and Buildings	*(b) 89,570*	
„ „ „ Other Departments	*1,773*	
	91,343	
TOTAL CONTROL, Carried over		30,52,433

(a) Includes Exchange Compensation Allowance.
(b) See note (a), page 79.

No. 29.—ACCOUNT of the RECEIPTS and CHARGES of the POSTAL and TELEGRAPH DEPARTMENT of *India* for the year ended 31st March 1916.—*contd.*

	Amount.	Amount.
	₹	₹
Total Control, Brought forward		30,52,433
Office of Account and Audit:		
Accountant-General, Deputy and Assistant Accountants-General and Chief Superintendents	(*a*)1,31,725	
Office Establishment	10,06,008	
Temporary Establishment	2,530	
Allowances	41,333	
Supplies and Services	171	
Contingencies	59,460	
	12,41,227	
Deduct—		
Portion charged to Capital, Telegraph Lines and Buildings	(*b*) *22,394*	
„ „ „ Other Departments	*415*	
Indo-European Telegraph share of Account Establishment	*13,860*	
	36,669	
TOTAL OFFICE OF ACCOUNT AND AUDIT		12,07,558
Presidency and District Offices—Traffic:		
Supervision, Postal and Telegraph Traffic and Railway Mail Service—		
Superintendents, Probationary Superintendents, Assistant Superintendents and Inspectors	(*a*)10,03,563	
Office Establishment	3,03,593	
Temporary Establishment	208	
Allowances	4,94,784	
Supplies and Services	492	
Contingencies	58,785	
	18,61,425	
Post Office and sorting and other charges—		
Presidency Postmasters	(*a*) 36,749	
Postmasters and establishments	1,45,42,004	
Experimental and Temporary Establishments	53,303	
Allowances	7,01,139	
Supplies and Services	2,45,557	
Contingencies	14,07,259	
	1,69,86,011	
Combined offices, Signalling—		
Office Establishment	11,64,483	
Temporary Establishment	6,017	
Allowances	1,08,982	
Contingencies	3,25,461	
	16,04,943	
Telegraph Signal Offices—		
Superintendents (Superior Traffic)	(*a*) 76,944	
Office Establishment	50,56,350	
Temporary Establishment	1,48,467	
Allowances	11,16,937	
Apparatus and Plant	5,10,755	
Contingencies	3,20,201	
Subsidy to Eastern Associated Cable Companies	70,000	
Gratuities and contribution	7,752	
	73,07,406	
Deduct—		
Portion charged to Other Departments	*12,154*	
	72,95,252	
TOTAL PRESIDENCY AND DISTRICT OFFICES—TRAFFIC		2,77,47,631
Total Indian Postal and Telegraph Department, carried over		3,20,07,622

(*a*) Includes Exchange Compensation Allowance.
(*b*) See note (*a*), page 79.

No. 29—ACCOUNT of the RECEIPTS and CHARGES of the POSTAL and TELEGRAPH DEPARTMENT of *India* for the year ended 31st March 1916—*contd.*

	Amount.	Amount.
	₹	₹
Total Indian Postal and Telegraph Department, Brought forward		3,20,07,622
Stores and Workshops Establishments:		
Superintendents, and Assistant Superintendents	(*f*) 45,501	
Office Establishment	1,49,538	
Temporary Establishment	2,860	
Allowances	13,631	
Apparatus and Plant	3,925	
Contingencies	1,33,795	
	3,49,250	
Deduct—		
Portion charged to Capital, Telegraph Lines and Buildings	(*a*) *31,535*	
Workshop outturn	(*b*) *62,131*	
	93,666	
TOTAL STORES AND WORKSHOPS ESTABLISHMENTS		2,55,584
Stationery and Printing		(*c*) 15,42,336
Conveyance of Mails:		
Subsidies for conveyance of Mails	21,93,111	
Road Establishment and charges	21,50,441	
Ferry and Boat Establishment and charges	39 477	
Gratuities to Masters of Ships	3,104	
Railway charges	28,51,128	
TOTAL CONVEYANCE OF MAILS		72,37,261
Maintenance of Telegraph Lines:		
Superintendents, and Assistant Superintendents	2,67,718	
Office Establishment	11,19,812	
Temporary Establishment	2,259	
Allowances	3,29,465	
Apparatus and Plant	6,448	
Contingencies	37,353	
Repairs to Lines	8,03,261	
„ to Radios	2,367	
„ to Buildings	63	
	25,68,746	
Deduct—		
Portion charged to Capital, Telegraph Lines and Buildings	(*d*) *1,11,963*	
„ „ „ Other Departments	*13,483*	
	1,25,446	
TOTAL MAINTENANCE OF TELEGRAPH LINES		24,43,300
Miscellaneous		(*e*)10,58,228
Capital Outlay in connection with the Telegraph Service—		
Telegraph Lines (Account No. 29-D)	17,48,178	
Buildings („ „)	73	
Apparatus and Plant („ „)	3,31,616	
Stores and other Suspense Accounts	—*26,27,573*	
Total Capital Outlay		—*5,47,706*
TOTAL INDIAN POSTAL AND TELEGRAPH DEPARTMENT, Carried over		4,39,96,625

(*a*) See note (*c*) page 79.
(*b*) Charged to Stores, Capital item Rs. 2,22,044 in Account No. 29-D., page 76.
(*c*) Includes ₹3,59,567 representing cost of stationery, etc., supplied from Central Stores.
(*d*) See note (*a*) page 79.
(*e*) Includes ₹9,73,770 representing cost of postage stamps issued for Postal and Telegraph and Revenue purposes.
(*f*) Includes Exchange Compensation Allowance.

No. 29.—ACCOUNT of the RECEIPTS and CHARGES of the POSTAL and TELEGRAPH DEPARTMENT of *India* for the year ended 31st March 1916—*contd.*

		Amount.	Amount.
		₹	₹
Total Indian Postal and Telegraph Department, Brought forward			4,39,96,625
INDO-EUROPEAN TELEGRAPH DEPARTMENT.			
CAPITAL :			
Telegraph Lines	(Account No. 29 F.)	*—1,65,651*	
Buildings	(„ „)	1,23,134	
Apparatus and Plant	(„ „)	7,721	
Stores and other Suspense Accounts	(„ „)	*—2,26,390*	
		—2,61,186	
REVENUE :			
General Charges	(Account No. 29 G.)	2,89,130	
Maintenance of Lines	(„ „)	2,15,507	
Maintenance of Cable	(„ „)	3,32,874	
Working and Maintenance of Signal Offices	(„ „)	5,34,167	
		13,71,678	
TOTAL INDO-EUROPEAN TELEGRAPH DEPARTMENT			11,10,492
TOTAL CHARGES IN INDIA			4,51,07,117
DITTO CONVERTED INTO £ at ₹15=£1		£	3,007,141
CHARGES IN ENGLAND.			
INDIAN POSTAL AND TELEGRAPH DEPARTMENT.		£	£
Payments under the Postal arrangement with the Lords of His Majesty's Treasury		42,713	
Absentee allowances		7,019	
Stores for India : Lead Seals		1,817	
Miscellaneous expenditure		211	
		51,760	
CAPITAL OUTLAY IN CONNECTION WITH THE TELEGRAPH SERVICE :—			
Stores for India		149,595	201,355
INDO-EUROPEAN TELEGRAPH DEPARTMENT.			
CAPITAL :			
Stores		(a) 23,614	
First instalment of the repayment of Loan towards the construction of the Arabistan Line		530	
	(Account No. 29 F.)	24,144	
REVENUE :			
Expenses of Constantinople Office		316	
Absentee allowances		1,743	
Contingencies		319	
	(Account No. 29 G.)	2,378	
		26,522	
Add—Payments in England taken in reduction of Receipts		*—85,338*	*—58,816*
TOTAL CHARGES IN ENGLAND			142,539
TOTAL CHARGES, POSTAL AND TELEGRAPH DEPARTMENT			3,149,680

(a) Includes £82-4-3 portion of cost of stores for Persian Gulf Radio Offices.

No. 29A.—DETAILED ACCOUNT of the POSTAGE and MESSAGE REVENUE of the INDIAN POSTAL and TELEGRAPH DEPARTMENT.

	Amount.	Amount.
	ℝ	ℝ
Receipts:		
Postage realised in cash	10,87,869	
Gross sale of—		
Ordinary stamps	3,98,52,765	
Service stamps	61,85,039	
From other Postal and Telegraph Administrations	1,97,175	
State (bearing) Messages, etc.	39,65,136	
		5,12,87,984
Deduct:		
Refund of Postage realised in cash	*12,106*	
Payments to Indo-European Telegraph Department	*3,08,095*	
Net payments made by India in respect of correspondence and parcels exchanged between it and London	*—1,01,813*	
Net payments made by India in respect of correspondence and parcels exchanged between it and other Foreign and Colonial Administrations	*18,577*	
Payments to other Postal and Telegraph Administrations	*51,76,025*	
Civil Department share of ordinary stamps	*19,00,800*	
Refunds of overcharges and delivery charges	*67,115*	*73,80,905*
NET POSTAGE AND MESSAGE REVENUE		4,39,07,079
Ditto converted into £ at ℝ15=£1		£ **2,927,139**

No. 29B.—DETAILED ACCOUNT of the MISCELLANEOUS REVENUE of the INDIAN POSTAL and TELEGRAPH DEPARTMENT.

	Amount.	Amount.
	ℝ	ℝ
Receipts on account of Money Orders and British Postal Orders	63,44,831	
Rent of Wires and Instruments leased to Railways and Canals	29,85,373	
Rent of Telephones	10,27,874	
Fees and other receipts	4,54,196	
	1,08,12,274	
Deduct—Refund of fees and other receipts	*13,217*	
TOTAL MISCELLANEOUS REVENUE		1,07,99,057
Ditto converted into £ at ℝ15 = £1		£ **719,937**

No. 29C.—DETAILED ACCOUNT of the INDO-EUROPEAN TELEGRAPH DEPARTMENT MESSAGE REVENUE.

	Amount.	Amount.
	ℝ	ℝ
Receipts from Indian Postal and Telegraph Department	3,08,095	
Cash collections in Gulf Section	13,42,819	
„ Persian Section	2,78,702	
		19,29,616
Total India converted into £ at ℝ15=£1		£ 128,641
Receipts in England:	£	
Cash collections in Persian Section	10,077	
Deduct:		
Payments to other Administrations	*11,909*	£ *—1,832*
NET MESSAGE REVENUE	£	126,809

No. 29D.—STATEMENT showing CAPITAL COST of INDIAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to end of 1915-16.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
IMPERIAL:					
Telegraph Lines	₹	₹	₹	₹	₹
Departmental, Railway and Canal	15,38,966	...	15,38,966	9,30,01,389	9,45,40,355
Under Agreement	1,55,121	...	1,55,121	39,33,622	40,88,743
Gilgit Lines	...	...	...	1,42,847	1,42,847
Reconstruction of lines in Kashmir	...	...	...	12,833	12,833
Temporary Lines for military purposes	...	...	...	*—56,745*	*—56,745*
Telephone lines for the Coronation Durbar	...	...	...	33,581	33,581
Radio Telegraph Masts	54,091	...	54,091	4,79,325	5,33,416
TOTAL TELEGRAPH LINES ACCOUNT No. 29 E	17,48,178	...	17,48,178	9,75,46,852	9,92,95,030
Telegraph Buildings:					
Signal Offices including Radio Offices	73	85,902	85,975	1,08,82,235	1,09,68,210
Quarters for Staff	...	...	...	30,414	30,414
Cable Houses and Tanks	...	...	...	52,300	52,300
Store Houses	...	4,577	4,577	8,53,287	8,57,864
Workshop Buildings	...	9,834	9,834	4,05,302	4,15,136
Buildings in Kashmir	...	...	...	10,606	10,606
TOTAL BUILDINGS	73	1,00,313	1,00,386	1,22,34,144	1,23,34,530
Apparatus and Plant:					
Equipment of Signal Offices	3,23,468	...	3,23,468	63,06,110	66,29,578
Miscellaneous	8,148	...	8,148	5,73,807	5,81,955
TOTAL APPARATUS AND PLANT	3,31,616	...	3,31,616	68,79,917	72,11,533
Payments to Marconi Co.	27,968	...	27,968	9,10,463	9,38,431
Payments to Automatic Telephone Co., London	825	...	825	1,01,127	1,01,952
Stores	*—2,22,044*	...	*—2,22,044*	58,01,777	55,79,733
Other Suspense Accounts	*—1,90,397*	...	*—1,90,397*	2,28,816	38,419
Exchange on Expenditure in England previous to 1887-88	...	...	...	24,09,440	24,09,440
Add—Less charged on account of Sterling Expenditure in 1899-1900	...	...	...	5,589	5,589
TOTAL	*—4,12,441*	...	*—4,12,441*	84,45,622	80,33,181
TOTAL	16,96,219	1,00,313	17,96,532	12,61,18,125	12,79,14,657
Deduct:					
Receipts on Capital Account, etc.	...	...	...	*6,66,869*	*6,66,869*
TOTAL CAPITAL, IMPERIAL	16,96,219	1,00,313	17,96,532	12,54,51,256	12,72,47,788
PROVINCIAL:					
Telegraph Lines	...	...	...		
„ Buildings	...	...	...	52,370	52,370
Apparatus and Plant	...	...	...		
TOTAL CAPITAL, PROVINCIAL	...	...	...	52,370	52,370
TOTAL	16,96,219	1,00,313	17,96,532	12,55,03,626	12,73,00,158
Total converted into £ at R15=£1 £	**113,081**	**6,687**	**119,768**	**8,366,909**	**8,486,677**

No. 29 E.—STATEMENT of Outlay on Indian Telegraph Department (Departmental, Railway and Canal, etc.) Lines, constructed during the year 1915-16.

List of Lines Constructed.	Outlay during the year.
DEPARTMENTAL LINES.	₹
BURMA CIRCLE.	
Akyab Division.	
Erecting a copper wire from Akyab to Rainu	43,444
Do. an extra wire from Letpadon Railway Junction to Prome	8,599
Do. a copper wire from Prome to Akyab	1,02,041
Extending the line from Yandoon to Pantanaw	9,057
Maymyo Division.	
Increasing the headway from Yamethin to Toungoo	449
Reconstructing the Mandalay Telephone Lines	601
Total Burma Circle	1,64,191
EASTERN CIRCLE.	
Calcutta Division.	
Erecting one 200 lbs. p. m. copper wire from Rajbari to Dalidria Cable house	1,369
Reconstructing the Cuttuck Telephone Line	2,681
Dacca Division.	
Laying cable across the Megna from Ashuganj to Comilla	4,508
Erecting a copper wire from Ellachipur Cable House to Comilla	26,652
Reconstructing the line with coupled posts from Ellachipur Cable House to Andermanik Junction.	41
Shillong Division.	
Increasing the number of posts from Habiganj to Sahistaganj	21
Constructing an exchange telephone system at Dewan	4,683
Constructing a telephone line from Shillong to Pandu	—191
Total Eastern Circle	39,764
NORTHERN CIRCLE.	
Allahabad Division.	
Replacing unserviceable ¾ standard by B. C. posts from Benares to Barabanki	1,084
Delhi Division.	
Shifting Hill Lines from Dharamsala to Naggar	—103
Altering Telephone lines in Amritsar	6,891
Laying underground Cables at Simla	50,506
Total Northern Circle	58,378
Carried over	2,62,333

List of Lines Constructed.	Outlay during the year.
	₹
Brought forward	2,62,333
DEPARTMENTAL LINES—*contd.*	
SOUTHERN CIRCLE.	
Ajmer Division.	
Erecting an iron wire from Amsar Junction to Kotah	5,121
Do. do. from Amsar Junction to Indore	19,137
Bombay Division.	
Laying underground Cables and dismantling overhead wires from Dadar to Kurla	44,000
Nagpur Division.	
Constructing a Telephone line at Bilaspur	4,132
Total Southern Circle	72,390
Total Departmental Lines	3,34,723
RADIO TELEGRAPH MASTS.	
BURMA CIRCLE.	
Maymyo Division.	
Erecting Radio mast at Maymyo	50,916
Rangoon Division.	
Erecting Radio mast at Rangoon	26
Do. do. at Port Blair	45
Do. do. at Diamond Island	—444
Total Radio Lines, Burma Circle	50,543
Total Departmental including Radio Lines	3,85,266
COMBINED OFFICE LINES.	
Combined Office Lines, Burma Circle	56,519
Do. do., Eastern „	19,961
Do. do., Northern „	45,160
Do. do., Southern „	39,124
Total Combined Office Lines	(a)1,60,764
Departmental Lines including Radio and Combined Office Lines	5,46,030
Other Items	3,65,463
Total	9,11,493
Add—Share of Establishment	(b)1,36,746
Store, Contingencies	(c)17,763
Total Departmental Lines including Radio and Combined Office Lines	10,66,002
Total converted into £ at R15=£1 £	71,067
Carried over	10,66,002

(a) Includes Rs. 1,32,651 on account of Lines under agreement.
(b) *See* note (a), page 79.
(c) „ (c) „ 79.

No. 29E.—STATEMENT of Outlay on Indian Telegraph Department (Departmental, Railway and Canal, etc.) Lines, constructed during the year 1915-16—*contd.*

List of Lines Constructed.	Outlay during the year.
	₹
Brought forward .	10,66,002
RAILWAY LINES.	
BURMA CIRCLE.	
Akyab Division.	
Constructing a telephone line from Buthidaung to Kappagaon	142
EASTERN CIRCLE.	
Calcutta Division.	
Construction of a line of B. C. posts from Sara to Santahar	45,781
Do. Do. Naihati to Ishurdi .	7,779
Erecting a line from Bharamara Station to Gopalpur	—116
Do. a telegraph line fram Bankura to Raina	19,638
Do. 200 lbs. p. m. copper wires from Bandel to Burdwan	21,423
Constructing a telegraph line from Baripada to Talband	12,873
Erecting a line from Ahmadpur to Katwa .	9,996
Do. an iron wire from Radhanagar to Damudar	218
Do. for B. N. Railway Bhujudih to Mohudah .	1,495
Do. extra wire from Burdwan to Katwa .	2,011
Dacca Division.	
Erecting an iron wire on existing supports from Bhairab to Netrokona	18,009
Darjeeling Division.	
Erecting an iron wire on existing supports from Panchanai to Kissenganj	5,353
Erecting one 600 lbs. iron wire from Katihar to Godagiri	—1,995
Shillong Division.	
Constructing a telegragh line from Chapermukh to Silghat	13,729
Total Eastern Circle .	159,194
NORTHERN CIRCLE.	
Allahabad Division.	
Constructing a telephone line for E. I. Railway from Allahabad to Tundla	48,477
	48,477
Carried over .	1,59,336
	10,66,002

List of Lines Constructed.	Outlay during the year.
	₹
Brought forward .	10,66,002
Brought forward .	1,59,336
	48,477
RAILWAY LINES—*contd.*	
NORTHERN CIRCLE—*contd.*	
Delhi Division.	
Erecting a B. C. line from Panipat to Jhind .	23,448
Constructing a telegraph line along G. D. Railway from Phagwara to Rahon	—80
Constructing a telegraph line from Jullundur to Mukarian	—152
Karachi Division.	
Dismantling line from Jacobabad to Kashmore .	—2,325
Lahore Division.	
Reconstructing the rail post line from Ravi North Terminal to Lalamusa	1,279
Constructing a telegraph line for N. W. Railway from Mandra to Bhon	—22
Constructing a telegraph line for N. W. Railway from Sialkot to Narowal	1,605
Erecting two copper wires from Lahore to Lalamusa	—1,695
Total Northern Circle .	70,535
SOUTHERN CIRCLE.	
Ajmer Division.	
Extension of line from Masor Road to Jambuser Station	2,065
Erecting extra wire on J. B. Railway from Merta Road to Marwar Junction	31
Constructing a line of A. B. posts from Samlaya to Savli	2,034
Constructing a line of A B. posts from Savli to Timba	6,797
Quarry extension of Dholepur Bari Railway .	4,975
Constructing a telegraph line from Jaipur to Reengus	20,175
Erecting a 300 lbs. p. m. wire on existing supports from Bodili to Chotta-Udaipur	2,056
Constructing a line from Jamrao to Jhudo . .	16,099
Constructing a line of A. B. posts from Mutipura to Tankhala	—75
	54,157
Carried over .	2,29,871
	10,66,002

No. 29E.—STATEMENT of Outlay on Indian Telegraph Department (Departmental, Railway, and Canal, etc.) Lines, constructed during the year 1915-16—*contd.*

List of Lines Constructed.	Outlay during the year.
	£
Brought forward	10,66,002
	2,29,871
	54,157
RAILWAY LINES—*contd.*	
SOUTHERN CIRCLE—*contd.*	
Bangalore Division.	
Constructing a line from Mysore to Arsekere	—1,040
Interlocking level crossing gates on the Kolar Gold Field Line	286
Bombay Division.	
Constructing a Telephone line from Dhond to Manmad	105
Madras Division.	
Erecting a wire to cross over the new pump house at Kristna Bridge	53
Erecting a 2″ wire from Guntur to Reppallu	4,047
Erecting a line from Palmoor to Kristna Bridge	216
Constructing a line from Jogarlamudy to Reppallu	6,789
Nagpur Division.	
Erecting an iron wire from Pulgaon to Arvi	1,339
Erecting a line of B. C. Posts from Nagpur to Gondia	58,080
Trichinopoly Division.	
Constructing a line with 300 lbs. iron wire for Great Indian Peninsula Railway from Tiruturaipundi to Vidaraminu	6,879
Constructing a Telegraph line from Quilon to Trivandrum	—37
Constructing a line for S. I. Railway from Suramangsium to Salem	1,148
Ditto from Tinnevelly Bridge Station to Tiruchindur	18,563
Total Southern Circle	1,50,585
Total	3,80,456
Other items	1,40,785
Add—Share of Establishment	(a)78 184
„ Store, Contingencies	(c) 12,528
Total Railway Lines	6,11,953
Total converted into £ at R15=£1 . £	40,797
Carried over	16,77,955

List of Lines Constructed.	Outlay during the year.
	R
Brought forward	16,77,955
CANAL LINES.	
NORTHERN CIRCLE.	
Lucknow Division.	
Constructing a Telephone line from Charthawal to Muzaffernagar	2,236
Allahabad Division.	
Erecting a Telephone line from Banda Canal Office to Executive Engineer's Office	593
Ditto Bariarpur to Gangao	7,597
Delhi Division.	
Erecting Telephone lines for Sirhind Canal	2,835
Ditto Telegraph line for the Western Jumna Canal	3,444
Lahore Division.	
Erecting Telegraph line for the Upper Chenab Canal	14,012
Ditto a Telegraph line for the Upper Sutlej Canal	2,142
Ditto a Telephone line for Swat River Canal	—113
Ditto ditto the Lower Chenab Canal	73
Ditto ditto the Upper Chenab Canal	2,656
Total Northern Circle	35,475
SOUTHERN CIRCLE.	
Nagpur Division.	
Constructing a Telegraph line for the Waniganga Canal	10,605
Total	46,080
Other items	13,902
Add—Share of Establishment	(a)8,997
„ Store Contingencies	(c)1,244
Total Canal Lines	70,223
Total converted into £ at R 15=£1 . £	4,681
Grand total Departmental, Radio, Combined Office, Railway and Canal Lines	(b) 17,48,178
Total converted into £ at R15=£1 . £	116,545

(a) Share of Establishment, Departmental Lines including Radio and combined office Lines R 1,36,746
Ditto Railway Lines 78,184
Ditto Canal Lines 8,997
2,23,927

(b) Includes Rs. 1,55,121 on account of Lines under agreement.

(c) Store Contingencies, Departmental Lines including Radio and combined office Lines . R 17,763
Ditto Railway Lines 12,528
Ditto Canal Lines 1,244
31,535

No. 29F.—STATEMENT showing the CAPITAL COST of INDO-EUROPEAN TELEGRAPH LINES, ETC., defrayed from the REVENUES of INDIA to end of 1915-16.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
	₹	₹	₹	₹	₹
PERSIAN GULF SECTION:					
Telegraph Lines	4,235	...	4,235	16,20,525	16,24,760
Jask Wireless	...	...	...	17,830	17,830
Telegraph Cables	...	...	...	78,11,875	78,11,875
	4,235	...	4,235	94,50,230	94,54,465
Telegraph Buildings:					
Signal Offices including Radio Offices	1,21,647	...	1,21,647	6,82,625	8,05,272
Quarters for Staff	...	...	...	57,938	57,938
Cable Houses and Tanks	...	...	...	12,365	12,365
Store Houses	...	...	...	32,383	32,383
Total Buildings	1,21,647	...	1,21,647	7,86,311	9,07,958
Telegraph Cable Steamer "Patrick Stewart"	...	...	...	3,05,478	3,05,478
Subsidies and Political Charges	...	...	...	1,13,420	1,13,420
Apparatus and Plant—Equipment of signal offices	...	...	...	11,145	11,145
" " —Miscellaneous	6,409	...	6,409	31,867	38,276
" " —Radio Offices	1,247	...	1,247	...	1,247
Stores	1,36,066	...	1,36,066	3,66,218	5,02,284
Other Suspense Accounts	*—11,814*	...	*—11,814*	1,86,049	1,74,235
Exchange on expenditure in England prior to 1887-88	...	...	...	54,120	54,120
Less charged on account of sterling expenditure in 1899-1900	...	...	...	418	418
	1,31,908	...	1,31,908	10,68,715	12,00,623
Deduct—					
Receipts on Capital Account	...	...	...	*56,006*	*56,006*
TOTAL PERSIAN GULF SECTION	2,57,790	...	2,57,790	1,12,49,250	1,15,07,040
PERSIAN SECTION:					
Telegraph Lines	*—44,936*	...	*—44,936*	34,70,555	34,25,619
Repayment of loan in England on account of Reconstruction of Arabistan Line	7,950	...	7,950	...	7,950
	—36,986	...	*—36,986*	34,70,555	34,33,569
Deduct—Contribution from British Exchequer on account of reconstruction of Arabistan Line	*1,32,900*	...	*1,32,900*	*37,500*	*1,70,400*
	—1,69,886	...	*—1,69,886*	34,33,055	32,63,169
Telegraph Buildings:					
Signal Offices	1,487	...	1,487	87,540	89,027
Quarters for Staff	...	...	...	2,58,250	2,58,250
Store Houses	...	...	...	694	694
Total Buildings	1,487	...	1,487	3,46,484	3,47,971
Other Suspense Accounts	11,512	...	11,512	34,456	45,968
Subsidies and Political Charges	...	...	...	70,918	70,918
Exchange on all expenditure in England prior to 1887-88	...	...	...	21,560	21,560
Apparatus and Plant—					
Miscellaneous	65	...	65	4,892	4,957
Deduct—Receipts on Capital Account	...	...	...	*4,100*	*4,100*
TOTAL PERSIAN SECTION	*—1,56,822*	...	*—1,56,822*	39,07,265	37,50,443
TURKISH LINE	...	...	...	1,63,990	1,63,990
TOTAL CAPITAL EXPENDITURE	1,00,968	...	1,00,968	1,53,20,505	1,54,21,473
Ditto converted into £ at R15=1£ £	**6,732**	...	**6,732**	**1,021,367**	**1,028,099**

No. 29G.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPH DEPARTMENT.

	General Charges.	Line Maintenance.	Cable Maintenance.	Signalling.	TOTAL.
	₹	₹	₹	₹	₹
PERSIAN GULF SECTION:					
London Office, including Constantinople Office	3,651	...	...	...	3,651
Gazetted Officers:					
Direction and Divisional Supervision—Engineering	23,280	12,454	...	...	35,734
Stores, Workshop and Electrician	5,160	...	46,918	...	52,378
Traffic Office	...	...	...	7,803	7,803
Office Establishments:					
Direction	7,298		...	...	7,298
Divisional and Circle Office	...	468	...	...	468
Account and Audit (including Check Office)	9,000	...	...	13,693	22,693
Stores, Workshops, Electrician and Cable Steamer	4,415	...	...	402	4,817
Medical	7,833	...	...	...	7,833
Subordinates:					
Engine drivers, Boatmen, Native doctors and establishment for Telegraph Gazettes	...	...	...	2,021	2,021
Telegraph Masters and Signallers	...	4,692	...	1,54,473	1,59,165
Workshop Foremen and Instrument Testor	...	...	...	5,869	5,869
Cable Establishment	...	...	28,286	...	28,286
Line and Signal Office Establishment	...	20,674	...	18,946	39,620
Local Escorts Establishment	...	5,675	...	...	5,675
Temporary Establishment	48	1,863	574	399	2,884
Total Salaries	60,985	45,826	75,778	2,03,606	3,86,195
Furlough Allowances, etc., paid in England	7,143	...	...	...	7,143
Allowances for special localities	2,898	2,801	10,710	39,147	55,556
Travelling Allowances	3,000	7,918	2,295	11,570	24,783
Total Salaries and Establishment	74,026	56,545	88,783	2,54,323	4,73,677
Apparatus and Plant	...	298	...	...	298
Payments to Postal Department for working combined offices	...	...	...	3,526	3,526
Stationery and Printing	15,075	...	...	...	15,075
Repairs to Lines, Buildings and Cables, etc.	...	44,608	1,70,668	9,433	2,24,709
Rent of Offices	...	...	...	7,956	7,956
Coal and other Stores for Cable Steamer, including repairs, etc.	...	...	48,065	...	48,065
Provision for Crew	...	...	23,190	...	23,190
Store-keeping	38	...	...	...	38
Office Contingencies	7,968	13,081	1,072	99,134	1,21,255
Rental—Robat to Nok-kondi Line	7,346	...	...	...	7,346
Repairs to Harbour frontage and pier	...	...	1,096	...	1,096
Total	1,04,453	1,14,532	3,32,874	3,74,372	9,26,231
Subsidies to Chiefs	31,429	...	...	...	31,429
TOTAL PERSIAN GULF SECTION	1,35,882	1,14,532	3,32,874	3,74,372	9,57,660
PERSIAN SECTION:					
London Office	1,801	...	...	...	1,801
Gazetted Officers:					
Direction and Divisional Supervision—Engineering	37,073	5,022	...	...	42,095
Medical Officers	10,519	...	...	...	10,519
Office Establishments:					
Direction	5,528	...	...	...	5,528
Divisional and Circle Office	...	394	...	...	394
Account and Audit (including Check Office)	4,500	...	...	...	4,500
Stores Workshops, Electrical and Cable Steamer	12	...	...	...	12
Medical	2,370	...	...	...	2,370
	62,403	5,416	...	...	67,819
Carried over	1,35,882	1,14,532	3,32,874	3,74,372	9,57,660

No. 29G.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPH DEPARTMENT—*contd.*

	General Charges.	Line Maintenance.	Cable Maintenance.	Signalling.	TOTAL.
	₹	₹		₹	₹
Brought forward . {	1,35,882	1,14,532	3,32,874	3,74,372	9,57,660
	62,403	5,416	...	...	67,819
PERSIAN SECTION—*contd.*					
Subordinates :					
Workshop Foremen and Instrument Testor . . .	...	...	...	1,200	1,200
Inspectors	...	21,466	...	...	21,466
Telegraph Masters and Signallers . . .	...	4,665	...	87,760	92,425
Line and Signal Office Establishment . . .	...	10,917	...	4,907	15,824
Temporary Establishment	...	103	...	9	112
Total Salaries .	62,403	42,567	...	93,876	1,98,846
Furlough Allowances, etc., paid in England . .	22,476	...	...	...	22,476
Allowances for special localities	12,496	11,833	...	26,824	51,153
Travelling Allowances	4,265	21,625	...	5,260	31,150
Total Salaries and Establishment .	1,01,640	76,025	...	1,25,960	3,03,625
Deduct—Portion charged to other Departments . .	...	*4,800*	...	*345*	5,145
Net charge to Revenue .	1,01,640	71,225	...	1,25,615	2,98,480
Apparatus and Plant	233	97	...	1,457	1,787
Stationery and Printing	11,636	...	...	...	11,636
Rent of Offices	...	...	...	1,214	1,214
Repairs to Lines and Buildings	7,279	26,518	...	8,860	42,657
Office Contingencies	6,432	3,135	...	22,649	32,216
Store-keeping	1,008	...	...	...	1,008
Contribution towards maintenance of a Recreation Institute at Teheran	...	...	...	600	600
Rental—Central Persia Telegraph line	56,286	...	...	...	56,286
Recoupment to officers for losses through highway robbery	3,805	...	...	...	3,805
TOTAL PERSIAN SECTION .	1,88,319	1,00,975	...	1,60,395	4,49,689
GRAND TOTAL .	3,24,201	2,15,507	3,32,874	5,34,767	14,07,349
Deduct—Outlay in England .	35,071	...	...	600	35,671
Outlay in India .	2,89,130	2,15,507	3,32,874	5,34,167	13,71,678
Outlay in India converted into £ at ₹15=£1 £	**19,275**	**14,367**	**22,192**	**35,611**	**91,445**
Charged in England . . . £	2,338	...	...	40	2,378
TOTAL £	21,613	14,367	22,192	35,651	93,823

No. 30.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in *India*, and of COINAGE OPERATIONS, for the Year ended 31st March 1916.

	Calcutta.	Bombay.	TOTAL.	
	₹	₹	₹	
RECEIPTS.				
Fees for coining Dollars, etc.	...	136	136	
Other Gain on Silver Coinage Operations	4,251	7,744	11,995	
Profit on Circulation of Nickel Coins	...	14,01,818	14,01,818	
Assay fees	2,664	23,466	26,130	
Miscellaneous Receipts	36,923	51,300	88,223	
TOTAL INDIA	43,838	14,84,464	15,28,302	
Total Receipts under the head "Mint" in India converted into £ at ₹15=£1			£	**101,887**
RECEIPTS IN ENGLAND—				
Proceeds of sale of Indian Coins sent home for assay			„	31
TOTAL RECEIPTS UNDER THE HEAD "MINT"			£	101,918

	Calcutta.	Bombay.	TOTAL.	
	₹	₹	₹	
CHARGES.				
ESTABLISHMENT AND CONTINGENCIES :—				
Direction and Establishment	76,867	61,465	1,38,332	
Bullion Establishment	16,205	25,592	41,797	
Operative Establishment	1,52,404	1,18,706	2,71,110	
Assay Establishment	58,996	69,775	1,28,771	
Office expenses and miscellaneous	30,335	30,575	60,910	
	3,34,807	3,06,113	6,40,920	
LOSS ON COINAGE :—				
Loss of weight in coining Silver	8,927	7,734	16,661	
Loss on Recoining Old Coins	2,27,281	1,32,557	3,59,838	
Cost of Copper alloy	15	95	110	
Value of Copper used for contingent purposes	1,551	79	1,630	
Value of Copper expended for Mint use	...	13	13	
Value of Nickel expended for Mint use	...	311	311	
Miscellaneous	109	...	109	
	2,37,883	1,40,789	3,78,672	
LOSS ON THE CIRCULATION OF BRONZE AND COPPER COINS	1,24,786	...	1,24,786	
PURCHASE OF LOCAL STORES :—				
Cost of country Coal, Oil, etc.	48,323	34,339	82,662	
TOTAL, INDIA	7,45,799	4,81,241	12,27,040	
Total India converted into £ at ₹15=£1			£	**81,803**
CHARGES IN ENGLAND—				
Cost of assay of Indian coins			£ 20	
Stores for India			7,550	
				7,570
TOTAL CHARGES UNDER THE HEAD "MINT"			£	89,373

	Calcutta.	Bombay.	TOTAL.
	₹	₹	₹
Add—Charges on account of the Mint falling under other Heads of Service, *viz.* :—			
Pensions and Gratuities to Mint Servants	17,908	10,404	28,312
Value of Stationery supplied	2,053	839	2,892
Value of Printing executed by Government Press	957	477	1,434
Note.—This does not include Absentee and Pension Allowances in England.			
	20,918	11,720	32,638
Estimated Value of Mint Buildings on 31st March 1916	29,08,533	15,48,666	44,57,163

No. 31.—Statement showing Coinage Operations at the Indian Mints, during the Year.

	Calcutta.		Bombay.		Total.	
	Number.	Value.	Number.	Value.	Number.	Value.
Silver.						
Rupees	9,000,000	90,00,0 0	5,800,058	58,00,058	14,800,058	1,48,00,058
Half Rupees	2,804,282	14,02,141	...	...	2,804,282	14,02,141
Quarter Rupees	...	...	...	...	...	...
Eighth Rupees	...	...	...	...	..	...
Twenty Cents	...	...	...	...	...	...
Ceylon 50 Cents	...	...	...	...	...	...
Do. 25 Cents	...	...	...	...	...	...
Do. 10 Cents	...	...	...	...	...	...
Nickel.						
One Anna	...	...	7,670,248	4,79,390	7,670,248	4,79,390
Bronze.						
Single Pice	...	...	...	...	...	...
Half-Pice	9,830,400	76,800	...	...	9,830,400	76,800
Pie-Pieces	20,563,200	1,07,100	...	...	20,563,200	1,07,100
Copper.						
Ceylon Cents	...	...	...	...	...	...
Ceylon Half-Cents	...	...	...	..	...	...
Amman Cash for Puddokotai Durbar	...	...	...	...	...	...
	42,197,882	1,05,86,041	13,470,306	62,79,448	55,668,188	1,68,65,489

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS.

1915-1916.

Section D—Civil Departments.

Revenue, £1,579,904. Expenditure—£18,868,215.

Major Heads.	No. of Accounts.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				£	£	£
General Administration.	32	Expenditure	86	...	...	1,968,738
„ .	32A	Details of Charges under Secretariats .	87	511,043	...	...
„ .	32B	„ „ Tour Charges .	88	38,467	...	
„ .	32C	Net Receipts in the Paper Currency Department	89	158,693	...	...
Law and Justice . .	33A	Receipts	90	...	712,770	...
„ .	33B	Expenditure	91	...	...	4,396,458
„ .	33C	Details of Charges under High Courts, etc. .	92	371,062	...	...
„ .	33D	„ „ Civil and Sessions Courts . .	92	1,391,839	...	...
„ .	33E	„ „ Criminal Courts .	92	1,204,028	...	...
„ .	33F	„ „ Jails . . .	93	924,611	...	...
„ .	33G	„ „ Convict Charges .	93	117,474	...	...
Police . . .	34A	Receipts	93	...	143,199	...
„ . . .	34B	Expenditure	94	...	...	5,353,615
Ports and Pilotage .	35A	Receipts	95	...	125,394	...
„ .	35B	Expenditure	95	...	...	210,609
Education . . .	36A	Receipts	97	...	295,036	...
„ . . .	36B	Expenditure	97	...	...	3,111,127
Ecclesiastical . .	37	Expenditure	98	...	...	131,046
Medical . . .	38A	Receipts	99	...	91,327	...
„ . . .	38B	Expenditure	99	...	...	1,488,755
Political . . .	39	Expenditure	100	...	...	1,168,027
Agriculture . . .	40A	Receipts	101	...	78,465	...
„ . . .	40B	Expenditure	101	...	...	597,501
Scientific and Miscellaneous Departments .	40C	Receipts	101	...	133,713	...
„ .	40D	Expenditure	103	...	...	442,339
„ .	40E	Details of Survey Charges . . .	103	144,867	...	...
				Total .	1,579,904	18,868,215

No. 32.—ACCOUNT of CHARGES OF GENERAL ADMINISTRATION for the Year ended 31st March 1916.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.	GRAND TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salary of Governor-General	2,50,800	...	...	...	...	...	...	...	...	...	...	2,50,800	
Salaries of Governors	...	...	1,20,000	1,20,000	1,20,000	...	...	...	...	...	...	3,60,000	
„ of Lieutenant-Governors	...	...	...	...	...	96,000	96,000	96,000	96,133	...	...	3,84,133	
„ of Chief Commissioners	(a)96,601	52,667	...	...	...	...	...	...	...	61,120	57,600	2,67,988	
„ of Commissioner in Sind, including Salary, Establishments, etc.	...	...	...	1,42,860	...	...	...	...	...	...	...	1,42,860	
Sumptuary allowance of Governor-General, Governors, Lieutenant-Governors, and Chief Commissioners	21,000	6,000	6,500	8,000	30,000	6,000	6,000	6,000	6,000	6,000	6,000	1,07,500	
Staff and Household Charges	3,99,785	24,751	1,12,477	2,70,377	2,58,767	53,553	58,725	50,566	45,650	22,327	28,625	13,25,603	
Expenditure from Contract Allowance	1,17,000	...	68,864	62,809	68,528	14,127	17,446	14,689	19,947	12,116	7,521	4,03,047	
													32,41,931
Executive Council	5,40,960	...	2,25,632	1,96,922	2,23,978	...	...	...	2,05,832		...	13,93,325	
Legislative Council	1,25,012	...	18,017	12,644	1,11,589	26,776	5,687	23,221	13,337	4,367	10,288	3,50,938	
Military Secretaries: Salaries, Establishment, etc.	3,93,467	24,719	...	...	...	...	...	...	...	...	...	4,18,186	
Public Works Secretary: Salaries, Establishment, etc.	3,77,089	...	...	...	...	...	...	...	...	...	...	3,77,089	
Secretariats: Salaries, Establishment, and Contingencies (as per Details in Account No. 32A)	29,18,659	1,51,413	6,44,901	7,28,446	8,66,398	4,51,392	3,68,136	5,84,243	3,84,877	3,57,106	2,10,070	76,65,641	
Tour Expenses (as per Details in Account No. 32B)	2,33,617	16,546	37,023	52,274	53,843	45,738	42,392	26,532	33,886	20,909	14,241	5,77,001	
Salaries, Establishment, and Contingencies of:													1,07,82,180
Board of Revenue	...	...	2,00,389	...	1,51,263	3,20,300	...	...	1,13,982	...	..	7,85,934	
Financial Commissioner	...	93,325	...	...	...	...	2,41,561	1,57,452	...	46,812	...	5,39,150	
Inspector General of Stamps, Registration, and Excise, etc.	...	...	...	...	...	...	...	...	27,682	44,516	40,687	1,12,885	
Commissioners: Salaries, Establishments, etc.	...	...	...	2,66,973	3,95,079	6,48,223	3,16,299	4,91,568	3,42,538	2,92,109	1,66,348	29,13,137	
Salaries, Establishment, and Contingencies of:													43,51,106
Comptroller General, Accountants General and Comptrollers	6,24,700	...	5,22,246	5,90,604	6,04,973	4,78,422	4,83,179	6,39,571	3,25,600	2,55,802	1,84,783	47,09,880	
Paper Currency Department (*vide* Account No. 32C)	4,14,160	...	70,873	2,11,092	...	49,132	45,082	1,45,218	...	...	...	9,35,557	
Reserve Treasury	23,629	...	...	...	...	...	...	...	...	...	...	23,629	
Allowances to Presidency Banks	2,79,451	...	31,499	84,511	...	...	...	...	...	...	...	3,95,461	
General Establishment of Local Funds (including Wards Establishment)	...	...	...	72,932	...	4,677	...	...	...	...	...	77,609	
Director of Land Records and Agriculture	...	...	...	...	...	...	...	...	...	...	47,129	47,129	
													61,89,265
TOTAL CHARGES IN INDIA . ₹	68,15,930	3,69,421	20,58,422	28,14,444	28,84,418	21,94,340	16,80,507	22,35,060	16,15,464	11,23,184	7,73,292	2,45,64,482	2,45,64,482
Total India converted into £ at ₹15=£1 .													£ **1,637,632**
CHARGES IN ENGLAND:													
Salaries of the Secretary of State, Under Secretaries and Assistant Under Secretary of State, Members of the Council of India, etc.												155,277	
Auditor and Assistants, under the Government of India Act, 1915, s. 27												7,154	
Store Department: Wages of artificers and labourers, etc.												29,695	
Expenditure in connection with the Department for Indian Students, etc.												2,385	
Law Charges												142	
Bank of England and Bank of Ireland for management of debt												63,569	
Postage to India												942	
Telegrams to India												6,807	
Books and Newspapers supplied to India, not invoiced as Stores												860	
Passage of an Officer on appointment to the Finance Department and miscellaneous expenditure												69	
Paper Currency Department:													
Charge for the custody of Gold held by the Bank of England												1,530	
Office Contingencies												14,256	
National Health Insurance and National Unemployment Insurance												197	
Passage and Outfit Allowance of Lord Chelmsford as Governor-General												5,000	
Passage and Outfit Allowance of two Members of the Governor-General's Council												600	
Copies of the State Portrait of His Majesty the King-Emperor, and of Her Majesty the Queen												1,786	
Advances, etc., to Civil officers studying Law												141	
Allowances of officer while engaged in the preparation of a Bill for the consolidation of the Statutes relating to India and of an Amending Bill												422	
Allowances of an officer on deputation to India to assist in arranging for the preparation of claims for War expenditure												72	
												290,904	
Stores for India:													
Currency Notes, and Promissory Note forms												40,202	
													331,106
TOTAL CHARGES IN ENGLAND												£	
TOTAL GENERAL ADMINISTRATION CHARGES													**1,968 738**

(a) Includes Rs. 60,441 on account of Salaries, Establishment, etc. of the Chief Commissioners, Delhi Province and Ajmer Merwara.

No. 32A.—DETAILED ACCOUNT of CHARGES under SECRETARIATS: SALARIES, ESTABLISHMENTS AND CONTINGENCIES for the Year ended 31st March 1916.

	₹	₹
INDIA, GENERAL.		
Secretariats:		
Legislative Department	2,38,082	
Finance Department (Ordinary)	3,93,303	
Do. do. (Military)	1,64,257	
Home Department	3,70,028	
Foreign and Political Department	7,21,601	
Revenue and Agricultural Department	2,47,146	
Commerce and Industry Department	4,15,836	
Translator's Department	7,477	
Officer in charge of the Records of the Government of India	62,083	
Education Department	2,98,846	
		29,18,659
NORTH-WEST FRONTIER PROVINCE.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		1,51,413
MADRAS.		
Secretaries to Government:		
Chief Secretariat	3,16,169	
Translator's Department	42,376	
Revenue Department	1,32,322	
Local and Municipal and Educational and Legislative Departments	1,47,411	
Charges common to all Departments	6,593	
		6,44,901
BOMBAY.		
Secretaries to Government:		
Political, Secret, Judicial and Legislative Departments	2,64,441	
Revenue and Financial Departments	2,21,033	
Separate Department	40,682	
Translator's Department	60,116	
General, Educational, Marine, and Ecclesiastical Departments	1,25,650	
Secretariat Record Office	16,524	
		7,28,446
BENGAL.		
Secretaries to Government:		
Political, Appointment and Judicial Departments	2,79,114	
Revenue Department	1,20,504	
General Department	1,36,779	
Financial and Municipal Departments	1,70,111	
Allowance and Contingent Charges	(*b*) 1,16,130	
Marine Department	12,785	
Translator's Department	23,545	
Librarian's Department	7,430	
		8,66,398
UNITED PROVINCES OF AGRA AND OUDH.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		4,51,392
PUNJAB.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		3,68,136
BURMA.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges:—		
Public Department	4,91,846	
Translator's Department	(*a*)38,966	
Allowance and Contingent Charges	53,431	
		5,84,243
BIHAR AND ORISSA.		
Secretaries to Government:		
Appointment and Judicial Departments	1,24,602	
Revenue and General Departments	85,651	
Financial and Municipal Departments	96,073	
Allowance and Contingent charges	(*b*)62,689	
Translator's Department	15,862	
		3,84,877
CENTRAL PROVINCES.		
Secretaries to the Chief Commissioner:		
Salaries, Establishment, and Contingent Charges—		
General Department	3,52,306	
Oriental Translator	4,800	
		3,57,106
ASSAM.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		2,10,070
TOTAL CHARGES UNDER SECRETARIATS, ETC., AS IN ACCOUNT No. 32 . ₹		76,65,641
Total India converted into £ at ₹15=£1 . £		**511,043**

(*a*) Includes ₹240 for Hlutdaw Establishment.
(*b*) Includes Allowances and Contingent Charges of the Political, Appointment, Judicial, Revenue, General, Financial and Municipal Departments.

No. 32B.—DETAILED ACCOUNT of TOUR EXPENSES for the Year ended 31st March 1916.

	India, General.	N.-W. Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Maintenance and Repairs of Camp Equipment, etc. . .	52,342	2,895	981	3,159	9,541	4,522	12,735	5,351	1,950	6,515	2,065	1,02,056
Railway freight on tents, heavy goods, horses, etc. . .	13,494	2,716	1,723	3,321	691	3,710	2,559	1,433	5,700	1,334	700	37,481
Carriage of goods, and cost of heavy goods and stables, etc. .	9,368	...	8,464	2,786	12,497	2,811	692	535	1,209	1,105	3,891	43,358
Reserved accommodation for members of the families of the Governor General and Governors .	791	...	1,162	1,094	...	...	...	...	...	...	...	3,047
Cart and coolie hire on tour . .	20,308	1,975	2,400	3,320	1,983	3,266	3,230	441	2,643	4,662	2,577	46,805
Cart and coolie hire during transfer, between Government Houses .	3,688	2,277	2,916	6,396	2,251	450	738	733	...	827	...	20,276
Saddle horses and carriages on tour .	7,861	1,292	...	440	1,284	1,453	221	...	..	...	1,526	14,077
Payments and presents for services rendered on tour . .	16,271	...	1,323	1,674	2,665	2,597	1,292	722	976	633	724	28,877
Railway fares and carriage of household while on tour .	15,886	...	433	6,904	2,609	4,424	1,300	57	3,555	1,834	2,212	39,214
Railway fares and carriage of household while in transit between Government Houses .	1,052	...	3,270	3,917	7,148	485	401	420	...	312	...	17,005
Keep of Elephants .	...	...	...	...	..	...	1,199	...	...	1,402	...	2,601
Miscellaneous . .	...	2,508	...	...	...	...	...	...	...	...	...	2,508
	1,41,061	13,663	22,672	33,011	40,669	23,718	24,467	9,692	16,033	18,624	13,695	3,57,305
Special Trains and haulage of saloon carriages . .	92,556	2,883	14,351	19,263	13,174	22,020	17,925	16,840	17,853	2,285	546	2,19,696
TOTAL TOUR EXPENSES AS IN ACCOUNT No. 32 . . ₹	2,33,617	16,546	37,023	52,274	53,843	45,738	42,392	26,532	33,886	20,909	14,241	5,77,001
											Total India converted into £ at ₹15=£1	**£ 38,467**

No. 32C—ACCOUNT showing the RECEIPTS and CHARGES of the PAPER CURRENCY DEPARTMENT for the Year ended 31st March 1916.

RECEIPTS.	₹	₹
Interest realized in India in the year on the Securities of the Government of India purchased under the authority of Sections 19 and 22, Act No. XX of 1882 as amended by Act II of 1910—*See* Account No. 26, page 60	34,70,420	
Interest realised in England in the year on Sterling Securities of the United Kingdom purchased under the authority of Sections 19 and 22 of Act II of 1910 as amended by Act VII of 1911 (£78,211)	11,73,165	
Value of Old Currency Notes no longer in circulation	66,610	
Miscellaneous Receipts	17,123	
TOTAL RECEIPTS	R	47,27,318

Note.—Amount of Securities held on the 31st March 1916 was as follows:—

	Amount.	Cost Price.	Amount.	Cost Price.
In England.	£ s. d.	£ s. d.	₹	₹
2½ per cent. consolidated stock	3,128,438 1 6	2,666,666 13 4	4,69,26,571	4,00,00,000
British Treasury Bills	4,050,000 0 0	4,000,295 8 11	6,07,50,000	6,00,04,431
In India.				
3½ per cent.	...	...	8,15,95,000	8,00,00,000
3 „	...	...	2,04,86,500	1,99,99,946
TOTAL	7,178,438 1 6	6,666,962 2 3	20,97,58,071	20,00,04,377

CHARGES.	₹	₹
Charges in the Department—		
Salaries and Establishment Charges	8,13,896	
Travelling Allowances	23,628	
Purchase of Stationery	117	
House, Lighting, Police and Water Rates	16,618	
Postage, Stamps and Service Telegrams	19,689	
Cost of Chests, Bags, and Locks	8,186	
Dead Stock (Cost of Office Furniture, etc.)	6,713	
Freight on Note Forms, etc., paid in India	3,303	
Charges for Remittances	917	
Contingencies	42,490	
As in Account No. 32 . ₹	9,35,557	
Charges in other Departments—		
Salary	...	
Pensions and Gratuities	38,435	
Cost of Note Forms received from England, including freight	11,52,648	
Value of Stationery supplied	6,360	
Value of Printing executed by Government Press	17,644	
Repairs of Buildings and other Public Works Charges connected with the Department	1,95,129	
Refund of value of Old Currency Notes	1,155	14,11,371
TOTAL CHARGES . ₹		23,46,928
NET PROFIT IN 1915-16 . . . ₹		23,80,390
Do. converted into £ at ₹15=£1 £		158,693

No. 33A.—ACCOUNT of RECEIPTS under LAW and JUSTICE for the Year ended 31st March 1916.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Courts of Law :												
Sale-proceeds of Unclaimed and Escheated Property.	1,57,342	2,419	23,637	1,03,388	22,546	27,916	19,494	31,393	11,905	14,079	11,637	4,25,756
Court Fees realized in Cash . . .	1,258	4,350	31,844	76,490	82,045	3,22,140	5,570	2,055	42,231	31,944	4,775	6,04,702
General Fees, Fines, and Forfeitures . .	90,276	1,56,299	10,88,777	5,74,735	6,75,747	4,69,712	4,19,234	5,90,271	2,39,438	1,76,331	1,05,071	45,85,891
Pleadership Examination Fees . . .	...	...	12,052	2,385	22,850	14,644	...	...	9,745	...	2,600	64,276
Miscellaneous Fees and Fines:												
Record Room Receipts . . .	5,649	6,687	...	66,563	5,336	2,342	76,273	1,909	...	...	...	1,64,759
Other Receipts	87,685	4,261	15,834	11,458	350	6,912	41,183	3,201	37,414	17,494	835	2,26,627
Miscellaneous	391	277	28,243	31,640	35,125	10,055	6,009	4,583	9,946	3,926	1,053	1,31,158
TOTAL COURTS OF LAW . .	3,42,511	1,74,293	12,00,387	8,66,659	8,43,999	8,53,721	5,67,763	6,33,412	3,50,679	2,43,774	1,25,971	62,03,169
Jails :												
Sale-proceeds of Jail Manufactures . .	44,550	35,173	5,03,103	1,91,728	9,01,245	3,42,906	4,20,260	3,94,264	6,77,464	2,13,965	66,115	37,90,773
Convict Receipts at Port Blair . . .	4,49,065	...	...	...	...	...	...	...	...	...	...	4,49,065
Hire of Convicts	1,537	121	7	99,322	131	...	12,801	14,428	14	235	11,216	1,39,812
Other Jail Receipts	5,222	6,714	7,421	20,746	7,772	9,537	11,130	28,297	5,086	3,091	3,716	1,08,732
TOTAL JAILS . .	5,00,374	42,008	5,10,531	3,11,796	9,09,148	3,52,443	4,44,191	4,36,989	6,82,564	2,17,291	81,047	44,88,382
TOTAL RECEIPTS UNDER LAW AND JUSTICE .	8,42,885	2,16,301	17,10,918	11,78,455	17,53,147	12,06,164	10,11,954	10,70,401	10,33,243	4,61,065	2,07,018	1,06,91,551
											Total India converted into £ at R15=£1 . £	**712,770**

No. 33B.—ACCOUNT of CHARGES under LAW AND JUSTICE for the Year ended 31st March 1916.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
Courts of Law:	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Salaries, Establishments and Contingencies of—												
High Courts (as per details in Account No. 33C)	...	...	12,44,993	7,50,066	16,79,724	5,87,785	...	...	2,70,616	...	...	45,33,184
Chief Courts (as per details in Account No. 33C)	...	...	...	...	...	...	5,00,700	5,32,048	...	...	...	10,32,748
Judicial Commissioner	4,232	58,364	...	1,82,932	...	1,97,907	...	1,18,305	...	2,13,828	...	7,75,568
Law Officers	14,873	11,714	2,56,892	4,73,346	9,36,455	3,34,363	4,21,202	1,48,126	2,02,372	1,23,554	73,160	29,96,057
Administrator General	1,21,323	...	26,005	42,598	...	1,200	...	1,106	...	...	...	1,92,232
Civil and Sessions Courts (as per details in Account No. 33D)	1,81,275	2,00,388	38,71,263	24,16,301	48,45,729	33,35,492	17,45,923	10,54,763	17,27,282	11,79,865	3,19,306	2,08,77,587
Criminal Courts (as per details in Account No. 33E)	1,96,773	3,61,509	27,43,115	14,64,364	23,48,005	23,61,703	19,60,877	31,24,040	15,80,143	12,85,517	6,34,372	1,80,60,418
Coroner's Court	...	...	...	14,950	7,828	...	...	...	...	...	...	22,778
Presidency Magistrate's Court	...	...	69,107	99,425	1,60,496	...	...	...	...	...	...	3,29,028
Courts of Small Causes	21,917	...	1,05,173	2,82,187	2,47,786	98,072	45,664	51,983	...	52,928	...	9,05,710
Pleadership Examination Charges	...	...	5,216	986	13,357	14,644	...	...	...	...	27	34,230
Refunds	17,672	9,602	1,25,804	48,724	71,730	66,264	70,032	46,425	41,989	27,322	8,337	5,33,901
TOTAL COURTS OF LAW	5,58,065	6,41,577	84,47,568	57,75,879	1,03,11,110	69,97,430	47,44,398	50,76,796	38,22,402	28,83,014	10,35,202	5,02,93,441
Jails:												
Jails (as per details in Account No. 33F)	1,83,712	2,52,624	15,27,666	12,85,154	25,04,344	23,83,986	17,93,586	15,31,636	14,20,669	6,56,869	3,28,922	1,38,69,168
Convict Charges at Port Blair and Nicobars (as per details in Account No. 33G)	17,62,105	...	...	...	...	...	...	...	...	...	...	17,62,105
Convict Charges in the Straits Settlements	106	...	...	...	...	...	...	...	...	...	...	106
Refunds	...	24	49	146	2,273	99	168	87	800	18	100	3,764
TOTAL JAILS	19,45,923	2,52,648	15,27,715	12,85,300	25,06,617	23,84,085	17,93,754	15,31,723	14,21,469	6,56,887	3,29,022	1,56,35,143
TOTAL CHARGES IN INDIA ₹	25,03,988	8,94,225	99,75,283	70,61,179	1,28,17,727	93,81,515	65,38,152	66,08,519	52,43,871	35,39,901	13,64,224	6,59,28,584
Total India converted into £ at ₹15=£1 £												4,395,239
CHARGES IN ENGLAND:												
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports, and miscellaneous expenditure											156	
Passage and Outfit Allowance of the Chief Justice of the High Court, Calcutta, and of Judges of the High Courts of Allahabad and Patna, etc.											886	
											1,042	
Stores for India: Cement for Port Blair, etc.											177	
												1,219
TOTAL CHARGES UNDER LAW AND JUSTICE £												4,396,458

No. 33C.—DETAILED ACCOUNT of CHARGES under HIGH COURTS and CHIEF COURTS for the Year ended 31st March 1916.

	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries of Judges (*a*)	5,99,508	3,50,474	9,08,478	3,46,300	3,14,716	2,66,227	2,564	27,88,267
Appellate Branch: Salaries, Establishments and Contingencies	6,45,485	1,38,021	4,48,142	2,41,485	1,85,984	85,314	2,68,052	27,74,952
Original Branch: Salaries, Establishments and Contingencies		2,58,858	3,23,104	...		1,80,507		
Payments to Officers of other Provinces	...	2,713	...	...	...	...	...	2,713
TOTAL CHARGES UNDER HIGH COURTS AND CHIEF COURTS AS IN ACCOUNT No. 33B.	12,44,993	7,50,066	16,79,724	5,87,785	5,00,700	5,32,048	2,70,616	55,65,932
Total India converted into £ at Rs. 15=£1 . £								**371,062**

No. 33D.—DETAILED ACCOUNT of CHARGES under CIVIL and SESSIONS COURTS for the Year ended 31st March 1916.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries of Civil and Sessions Judges, Additional and Assistant Judges, Subordinate Judges and Munsiffs (*a*).	1,03,834	99,255	14,08,777	10,83,072	21,56,795	15,67,165	9,37,069	6,41,762	8,31,960	5,66,911	1,35,633	95,32,234
Establishment	40,526	34,789	9,17,628	8,46,526	12,18,598	9,85,720	3,14,392	88,045	4,27,978	2,84,159	85,128	52,43,489
Ditto Judicial Record	...	1,809	...	...	...	...	22,869	...	...	...	...	24,678
Service of Processes	28,014	39,607	11,27,589	2,83,566	7,78,774	5,29,413	3,01,057	90,360	1,98,805	2,36,806	52,704	36,66,695
Travelling Allowances	1,170	5,814	14,262	48,819	33,845	31,672	35,217	34,449	21,010	19,299	10,167	2,55,724
House rent and other Allowances	1,765	6,300	65,626	7,629	23,602	33,116	20,173	3,531	13,107	2,011	3,222	1,80,082
Diet and Road-Money to Witnesses and accused persons	7	...	49,291	61,791	71,460	61,825	...	1,22,043	18,426	902	4,358	3,90,103
Service Postage and Telegrams	1,246	4,259	38,106	29,962	32,103	30,083	45,712	10,665	9,709	13,611	2,231	2,17,687
Rents, Rates and Taxes	102	149	41,080	5,757	17,787	6,315	3,810	5,831	13,735	2,781	992	98,339
Remuneration to copyists	...	...	1 06,634	...	3,74,823	...	...	21,680	1,43,938	...	19,277	6,66,352
Other Contingent Charges	4,611	8,406	1,02,270	36,282	1,37,941	90,183	65,624	36,397	48,614	53,385	5,594	5,89,307
Payments to Officers of other Provinces	...	...	...	12,897	...	...	...	...	...	...	...	12,897
TOTAL CHARGES UNDER CIVIL AND SESSIONS COURTS AS IN ACCOUNT No. 33B.	1,81,275	2,00,388	38,71,263	24,16,301	48,45,729	33,35,492	17,45,923	10,54,763	17,27,282	11,79,865	3,19,306	2,08,77,587
Total India converted into £ at Rs. 15=£1 . £												**1,391,839**

No. 33E.—DETAILED ACCOUNT of CHARGES under CRIMINAL COURTS for the Year ended 31st March 1916.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
Part (*b*) of Salaries of Magistrates and Deputy Commissioners (*a*)	45,350	47,877	..	3,05,256	3,42,855	5,53,401	3,32,488	4,21,877	2,12,885	2,50,248	1,45,552	26,93,789
Part (*b*) of Salaries of Sub-Magistrates, Joint, Assistant, Deputy, and Sub-Deputy Magistrates, Assistant and Extra Assistant Commissioners, etc. (*a*)	42,90	95,130	2,82,847	5,70,000	8,73,450	8,77,172	4,04,85	7,69,944	5,92,360	4,12,244	2,26,979	51,27,891
Salaries of City and Railway Magistrates, etc. *a*)	4,530	...	...	83,997	...	8,617	79,619	...	...	...	...	1,76,763
Establishments	53,155	95,426	1,74,516	1,8[illegible]012	6,60,080	4,13,195	4,56,765	6,39,577	4,15,071	3,30,495	1,20,099	34,84,397
Travelling Allowances	12,026	22,560	30,444	1,36,320	1,74,539	1,02,072	1,05,324	1,97,596	1,04,695	69,850	41,063	9,97,089
House rent and other Allowances	3,340	13,416	20,872	15	19,037	9,215	30,656	17,208	15,476	7,405	5,984	1,42,624
Diet and Road Money to Witnesses and accused persons	11,338	18,914	1,29,063	1,26,129	75,008	1,89,907	2,58,665	6,14,636	62,519	86,516	40,451	16,13,146
Service of Processes	...	...	1,194	...	21,056	...	...	2,83,376	838	15,915	23,255	3,45,634
Service Postage and Telegrams	4,349	26,554	19,273	40,557	36,914	58,833	1,06,543	34,365	18,522	29,371	516	3,75,797
Rents, Rates and Taxes	539	1,580	2,799	3,144	15,743	2,124	4,830	14,807	9,631	2,977		58,174
Remuneration to copyists	...	...	63	...	64,223	...	...	36,225	53,126	...	20,902	1,74,539
Other Contingent Charges	18,963	40,052	62,557	14,499	1,45,694	1,46,567	1,81,128	94,429	64,020	74,496	9,571	8,51,381
Payments to Officers of other Provinces	272	...	...	...	...	...	...	...	...	...	...	272
Deduct—Recoveries	...	...	...	—565	...	...	...	...	...	...	...	—565
Add —30 per cent. of the charges of District Administration transferred from 3.—Land Revenue (*c*)	...	...	20,19,487	...	...	...	...	...	...	...	...	20,19,487
TOTAL CHARGES UNDER CRIMINAL COURTS AS IN ACCOUNT No. 33B.	1,96,773	3,61,509	27,43,115	14,64,364	23,48,005	23,61,703	19,60,877	31,24,040	15,80,143	12,85,517	6,34,372	1,80,60,418
Total India converted into £ at Rs. 15=£1 . £												**1,204,028**

(*a*) Including Exchange Compensation Allowance.
(*b*) The remaining part is charged under "Land Revenue" "Charges of District Administration."
(*c*) *Vide* note (*d*) to Account No. 15-B, page 39.

No. 33F.—DETAILED ACCOUNT of CHARGES under JAILS for the Year ended 31st March 1916.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Inspection and General Superintendence	...	...	42,625	42,972	62,706	45,507	47,622	66,336	49,416	36,221	...	3,93,405
Presidency Jails	...	...	1,12,376	74,325	1,96,250	...	...	...	...	...	...	3,82,951
Central Jails	...	...	5,94,405	3,22,902	4,71,251	8,23,534	6,53,547	6,80,865	3,77,595	2,30,226	...	41,54,325
District Jails	1,27,573	2,04,415	1,37,320	3,74,692	7,47,528	10,78,845	7,63,770	4,08,196	3,62,524	1,73,668	2,28,558	46,07,089
Juvenile Jails	...	...	...	...	42,020	25,907	...	...	...	...	...	67,927
Subsidiary Jails	27,415	29,455	2,16,944	39,078	2,03,968	1,15,218	92,868	1,60,777	98,434	20,300	42,832	10,47,289
Convict Camps	...	...	...	2,46,963	...	...	...	...	...	...	...	2,46,963
School of Industry	...	...	...	...	...	60,093	2,692	...	...	...	...	62,785
Charges for Moving Prisoners	4,734	6,265	32,589	63,700	51,922	45,494	59,629	41,239	50,057	3,025	5,697	3,64,351
Payment to officers of other Provinces	...	...	...	21	...	...	...	...	...	...	...	21
Jail Manufactures	23,990	12,489	3,91,407	1,20,501	7,28,699	1,89,383	1,73,458	1,74,223	4,82,643	1,93,429	51,835	25,42,062
TOTAL CHARGES UNDER JAILS AS IN ACCOUNT No. 33B.	1,83,712	2,52,624	15,27,666	12,85,154	25,04,344	23,83,986	17,93,586	15,31,636	14,20,669	6,56,869	3,28,922	1,38,69,168

Total India converted into £ at Rs. 15=£1 . £ | **924,611**

No. 33G.—DETAILED ACCOUNT of CONVICT CHARGES at PORT BLAIR and NICOBARS for the Year ended 31st March 1916.

INDIA, GENERAL.	Rs.
Salary and Establishment of the Superintendent, including Judicial Establishment	1,32,352
Police Establishment	1,68,461
Medical, Commissariat, and other Establishments	1,82,882
Ecclesiastical Establishment, Chaplain	7,718
Commissariat Supplies	7,76,990
Stores, Clothing, Tools, etc.	2,01,567
Passage Money, Freight, etc.	2,03,196
Subsistence money to convicts	79,608
Miscellaneous Contingencies	9,331
TOTAL CONVICT CHARGES AT PORT BLAIR, ETC., Rs.	17,62,105
Total India converted into £ at Rs. 15=£1 . £	**117,474**

No. 34A.—ACCOUNT of RECEIPTS connected with POLICE for the Year ended 31st March 1916.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contributions received for Police furnished to Municipal and Town Funds	...	...	1,349	23,758	11,003	...	...	...	...	...	...	39,110
Receipts on account of Police supplied to Public Departments, Private Companies and Persons	12,271	26,529	49,179	98,061	23,115	26,910	1,29,980	3,84,364	4,291	11,555	4,265	7,70,520
Recoveries on account of Presidency Police	...	...	60,470	1,01,748	1,24,496	...	...	...	...	...	...	2,86,714
Recoveries on account of Railway Police	...	...	...	...	...	...	...	...	...	...	5,523	5,523
Recoveries on account of Village Police	...	...	...	...	267	...	...	...	...	...	6,580	6,847
Cash Receipts under the Arms Act	817	20	5	55	724	59	520	586	...	...	...	2,786
Fees, Fines, and Forfeitures	17,551	3,838	3,69,763	18,822	14,599	28,078	44,622	1,70,028	20,258	63	43,492	7,31,114
Contributions for Pensions	13,588	6	4,117	5,672	...	1,597	1,523	8,937	...	485	...	35,925
Miscellaneous	6,067	1,886	21,571	50,956	16,662	45,195	22,295	15,979	11,519	14,349	62,965	2,69,444
TOTAL POLICE RECEIPTS Rs.	50,294	32,279	5,06,454	3,02,072	1,90,866	1,01,839	1,98,940	5,79,894	36,068	26,452	1,22,825	21,47,983

Total India converted into £ at Rs. 15=£1 . £ | **143,199**

No. 34B.—ACCOUNT of CHARGES connected with POLICE for the Year ended 31st March 1916.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Presidency Police	...	...	5,65,431	12,18,669	18,25,337	...	...	...	...	...	...	36,09,437
Provincial Superintending Officers of the District Police	...	66,958	2,20,171	2,12,086	3,05,727	2,05,710	2,25,140	2,23,610	1,03,902	1,17,655	84,193	18,25,213
District Executive Force:												
District Superintendents and Assistants (a)	1,65,359	1,05,579	5,23,154	4,95,482	6,45,276	8,29,912	4,61,063	8,21,428	3,75,649	3,97,265	1,23,787	49,53,954
Payments to Officers of other Provinces	...	...	...	2,966	...	...	...	...	...	...	...	2,966
Inspectors, Constables, etc. (a)	10,80,119	7,02,933	46,65,752	46,69,200	40,21,101	54,50,652	33,13,022	41,67,598	23,60,280	19,70,707	6,79,237	3,30,60,601
Police Hospitals—Establishments and Charges	876	...	63,528	4,103	33,157	78,646	...	...	23,201	23,467	15,119	2,42,117
Police Training Schools	...	...	1,18,814	96,481	1,62,859	99,222	...	48,912	1,27,156	53,430	25,672	7,32,546
Office and other Establishments	49,446	...	2,13,372	1,76,423	2,68,171	1,91,868	...	2,41,651	87,370	68,220	34,978	13,31,499
Clothing	65,415	44,064	2,42,221	2,43,846	87,656	2,04,824	1,43,447	2,16,142	1,09,859	1,01,145	22,074	14,80,693
Arms, Accoutrements, and Ordnance Stores	2,842	4,343	91,439	72,076	48,601	39,087	52,997	55,145	18,552	58,806	5,845	4,49,733
Rewards	7,901	9,721	46,106	52,700	33,989	1,01,016	45,490	1,73,203	20,752	19,411	4,819	5,18,108
Rents, Rates and Taxes	27,243	4,715	1,01,043	40,427	1,40,872	23,364	28,461	1,32,517	60,440	12,936	6,372	5,78,390
Service Postage and Telegrams	14,285	30,056	1,23,808	1,08,748	1,15,377	65,083	1,15,624	47,482	59,405	24,837	14,007	7,18,712
Travelling and Tour Charges	89,476	71,197	9,13,847	5,98,119	6,26,517	5,90,843	4,88,769	5,87,266	3,24,492	2,21,939	88,161	46,00,626
House-rent and other Allowances	1,50,903	48,172	3,22,003	67,287	3,46,569	4,13,780	2,17,348	3,93,608	1,76,766	2,02,821	48,239	23,87,496
Petty Construction and Repairs	5,995	16,140	1,32,493	51,897	2,37,514	1,40,778	1,01,647	83,268	2,17,417	43,494	57,773	10,88,416
Purchase, hire, etc., of Steamers and Boats	...	...	5	4,068	1,58,116	3	...	6,766	750	...	10,227	1,79,935
Compensation for Dearness of Provisions	79,618	44,884	2,74,013	27,443	1,35,069	1,99,711	2,72,409	69,748	95,592	24,609	54,156	12,77,252
Miscellaneous	92,136	35,230	1,54,174	3,68,716	4,15,106	2,27,840	1,63,484	1,94,479	1,47,552	63,859	56,644	19,19,220
Less amount transferred to "Special Police" on account of ¼th share of the cost of the Panch Mahals and Rewakanta Combined Police	...	...	...	*49,588*	...	...	...	...	...	...	...	*49,588*
Less amount recoverable from S. M. Railway and Kolar Gold Field	*16,026*	...	...	...	...	...	...	...	...	...	...	*16,026*
Less amount recoverable from Native States on account of Mooghia Operations	*27,700*	...	...	...	...	...	...	...	...	...	...	*27,700*
Less amount of contribution received from the Residency Bazar Fund, Hyderabad	*1,46,993*	...	...	...	...	...	...	...	...	...	...	*1,46,993*
Less ⅘th share debitable to Port Fund	...	...	...	...	*4,000*	...	...	...	...	...	...	*4,000*
TOTAL DISTRICT EXECUTIVE FORCE	15,90,895	11,17,034	79,95,772	70,30,394	74,71,950	86,59,649	54,33,761	72,39,213	42,05,233	32,86,946	12,47,110	5,52,77,957
Village Police	...	...	15,39,584	8,85,883	17,844	32,18,551	...	3,902	35,751	...	3,182	57,04,667
Special Police	...	6,52,484	...	5,95,857	3,13,481	...	1,33,392	60,02,470	82,805	...	8,92,867	86,73,356
Railway Police	75,564	44,869	1,45,499	2,98,514	3,67,128	4,17,898	3,31,842	76,180	90,494	66,931	21,049	19,35,968
Criminal Investigation Department	5,63,145	45,850	1,68,401	3,36,463	5,97,591	2,97,881	2,77,421	1,48,564	1,74,871	1,16,951	78,777	28,05,915
Cattle Pounds	82	3,215	2,33,223	...	157	...	13,240	97	640	...	29,328	2,79,982
Miscellaneous	...	1,690	1,40,911	...	...	35	9,789	...	...	...	...	1,52,425
Refunds	11	156	906	1,926	4,568	1,979	939	11,603	2,185	469	9,224	33,966
TOTAL CHARGES IN INDIA	22,29,697	19,32,256	1,10,09,898	1,05,79,762	1,09,03,783	1,28,01,703	64,25,524	1,37,05,639	47,55,942	35,88,952	23,65,730	8,02,98,886
Total India converted into £ at R15 = £1											£	5,353,259
CHARGES IN ENGLAND: Passage of Assistant Superintendents on appointment, etc.											£	356
TOTAL POLICE CHARGES											£	5,353,615

(a) Includes Exchange Compensation Allowance.

No. 35A.—ACCOUNT of Receipts from Ports and Pilotage for the Year ended 31st March 1916.

	Madras.	Bombay.	Bengal.	Burma.	Bihar and Orissa.	Assam.	Total.
	₹	₹	₹	₹	₹	₹	₹
Pilotage Receipts	...	...	11,06,117	...	...	...	11,06,117
Sale-proceeds of Vessels and Stores :—							
Sale-proceeds of condemned Vessels and Stores	...	...	...	6,640	...	...	6,640
Registration and other Fees :—							
Fees realized at the Shipping Office	...	1,15,793	70,920	11,563	...	...	1,98,276
Examination Fees	...	...	5,149	7,245	...	...	12,394
Other Fees	...	...	120	...	...	...	120
Freight, Passage, and Tonnage	...	...	...	6,447	...	...	6,447
Miscellaneous :—							
Deductions for Mess Money	...	...	20,726	...	..	...	20,726
Coast Light Dues	...	13,830	...	3,39,613	...	...	3,53,443
Survey Fees	...	2,080	45,712	18,779	...	...	66,571
Contribution	...	100	175	4,200	...	...	4,475
Other Items	69	173	1,00,643	4,780	...	38	1,05,703
Total Receipts in India ₹	69	1,31,976	13,49,562	3,99,267	...	38	18,80,912
Total India converted into £ at ₹15 = £1							£ 125,394

No. 35B.—ACCOUNT of Charges for Ports and Pilotage for the Year ended 31st March 1916.

	(*SEE DETAILS, NEXT PAGE.*)						
	Madras.	Bombay.	Bengal.	Burma.	Bihar and Orissa.	Assam.	Total.
	₹	₹	₹	₹	₹	₹	₹
Salaries and Allowances of Officers and Men afloat	...	7,742	1,49,534	1,92,050	...	...	3,49,326
Victualling of Officers and Men afloat	...	...	42,358	...	...	2,940	45,298
Purchase of Marine Stores and Coal for the building, repairs, and outfit of Ships and Vessels	...	2,891	1,83,470	4,88,934	...	31,351	7,06,646
Purchase and hire of Ships and Vessels	...	...	...	58,099	...	...	58,099
Pilotage, and Pilot Establishments	...	...	6,29,613	...	856	2,000	6,32,469
Ports and Pilotage Establishments	47,020	58,034	1,23,866	1,38,514	...	...	3,67,434
Miscellaneous Shore Establishments	...	...	...	92,043	...	...	92,043
Subsidies to Steam-boat Companies	...	...	3,000	2,33,434	...	...	2,36,434
Miscellaneous—							
Other Miscellaneous charges	...	1,352	1,88,790	30,138	...	126	2,20,406
State Yacht Establishment	...	...	49,308	2,160	...	25,203	76,671
Light-Houses and Light ships	...	1,15,989	...	2,36,767	4,258	...	3,57,014
Refunds	...	...	3,124	14,164	..	...	17,288
Total Charges in India	47,020	1,86,008	13,73,063	14,86,303	5,114	61,620	31,59,128
Total India converted into £ at ₹15=£1							£ 210,608

No. 35B.—DETAILED ACCOUNT of CHARGES for PORTS and PILOTAGE for the year ended 31st March 1916—*contd.*

DETAILS.		Madras.	Bombay.	Bengal.	Burma.	Bihar and Orissa.	Assam.	TOTAL.
Salaries and Allowances of Officers and Men afloat.		₹	₹	₹	₹	₹	₹	₹
Pilot Vessels.								
P. V. "Fraser"		...	...	46,948	...	...	...	46,948
„ "Lady Fraser"		...	...	46,178	...	...	...	46,178
Inland Vessels, Steamers and Flats.								
B. G. L "Myitha"		...	...	...	3,945	...	...	3,945
B. G. L. "Chindwin"		...	...	...	5,185	...	...	5,185
Steamer "Guide"		...	...	56,408	...	...	...	56,408
Flat "Mooltan"		...	7,742	...	...	...	...	7,742
Steamer "Jhelum"		...						
Steam Launch Establishment and Contingencies		...	...	...	1,82,920	...	...	1,82,920
Total Salaries, etc.	₹	...	7,742	1,49,534	1,92,050	...	...	3,49,326
Pilotage and Pilot Establishments.								
Branch, Master and Mate Pilots, Pilots Harbour Master, Serang and Lascars		...	...	6,01,342	...	856	...	6,02,198
Volunteers' and Leadsmen's Allowances		...	...	7,065	...	...	...	7,065
Mess, Passage and Miscellaneous		...	...	21,206	...	...	2,000	23,206
Total Pilotage, etc.	₹	...	...	6,29,613	...	856	2,000	6,32,469
Ports and Pilotage Establishments.								
Port Officers' Department		...	...	51,118	1,38,081	...	...	1,89,199
Agent for Government Consignments		3,825	...	—26,987	...	...	...	—23,162
Shipping Office		...	51,487	44,358	...	...	...	95,845
Marine Court		...	308	1,190	3	...	...	1,501
Survey of Steam Vessels		...	6,239	54,187	430	...	...	60,856
Establishment and Miscellaneous		43,195	...	...	...	...	...	43,195
Total Ports and Pilotage Establishments	₹	47,020	58,034	1,23,866	1,38,514	...	...	3,67,434
Miscellaneous Shore Establishments.								
Salaries of Officers		...	...	...	7,725	...	...	7,725
Staff and Shore Allowances to Officers		...	...	...	6,311	...	...	6,311
Establishments and Contingencies		...	...	...	78,007	...	...	78,007
Total Miscellaneous Shore Establishments	₹	...	...	...	92,043	...	...	92,043
Other Miscellaneous Charges.								
Shipping Fees and Sundries		...	...	1,200	2,144	...	...	3,344
Harbour Master's Fees for Sea-going and Inland Vessels		...	...	2,586	1,583	...	...	4,169
Hire of Moorings for Sea-going and Inland Vessels		...	...	20,833	...	...	...	20,833
Allowance to a clerk in Government Dockyard for performing clerical duties in connection with the examination of Engineers and Engine Drivers		...	...	115	...	...	...	115
Kolaba Life Boat and Warning's Signal Station at Alibag		...	1,345	...	...	...	..	1,345
Life Boat Establishment at Goalundo		...	...	754	...	...	...	754
Coal Depôt and other Establishments		...	...	...	1,720	...	...	1,720
Clearance of Irrawaddy-Chindwin River		...	...	...	21,461	...	...	21,461
Miscellaneous		...	7	7,295	3,050	...	126	10,478
Contribution to port funds		...	...	1,55,647	180	...	...	1,55,827
Allowance to Medical Officers for attending on crews of pilot vessels		...	...	360	...	...	...	360
Total Other Miscellaneous Charges		...	1,352	1,88,790	30,138	...	126	2,20,406

No. 36A.—ACCOUNT of RECEIPTS under EDUCATION for the Year ended 31st March 1916.

	India General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
FEES FROM SCHOOLS AND COLLEGES	48,589	26,688	2,81,946	4,61,996	8,16,057	4,65,894	4,27,299	3,46,255	2,67,225	2,10,192	1,75,076	35,27,217
CONTRIBUTIONS	18,328	...	300	4,390	18,431	2,566	151	...	57,850	1,350	...	1,03,366
INCOME FROM ENDOWMENTS	...	...	928	...	...	6,504	...	...	...	...	...	7,432
MISCELLANEOUS:												
Sale proceeds of articles manufactured in Reformatory Schools and other workshop receipts	1,065	...	4,561	9,497	10,951	87,449	3,039	1,795	17,538	2,226	1,257	1,39,378
Sale proceeds of Books	15	...	...	19,859	101	15,796	31	...	115	22,180	102	58,199
Examination Fees	6,635	...	12,412	39,660	16,513	52,681	13,338	14,208	9,739	1,833	648	1,67,667
Other Receipts	10,352	108	9,616	2,58,871	24,521	16,871	47,215	3,733	18,463	22,836	9,697	4,22,283
TOTAL RECEIPTS, Rs.	84,984	26,796	3,09,763	7,94,273	8,86,574	6,47,761	4,91,073	3,65,991	3,70,930	2,60,617	1,86,780	44,25,542
Total India converted into £ at Rs. 15=£1 . £												**295,036**

No. 36B.—ACCOUNT of CHARGES under EDUCATION for the Year ended 31st March 1916.

	India General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DIRECTION:												
Salary (*a*)	...	19,274	48,601	60,391	65,469	51,457	29,155	34,412	37,887	34,805	20,746	4,02,197
Establishment and Contingencies	...	16,170	41,992	31,423	98,924	78,422	55,354	60,174	46,762	29,190	24,324	4,82,735
INSPECTION:												
Salary (*a*)	18,212	19,413	4,52,024	3,36,122	5,39,784	3,30,714	2,06,975	2,93,605	2,90,157	1,55,949	94,625	27,37,580
Establishment and Contingencies	18,509	13,657	3,94,920	3,05,617	3,76,117	2,17,707	1,08,800	2,29,264	2,02,453	1,11,769	1,01,722	20,80,535
UNIVERSITY	13,000	...	85,480	55,000	1,15,000	1,95,419	87,367	...	...	...	...	5,51,266
GOVT. COLLEGES—GENERAL	38,619	...	4,05,861	2,78,787	9,53,535	2,84,630	1,74,822	1,49,249	2,62,355	1,28,341	1,50,863	28,27,062
GOVT. COLLEGES—PROFESSIONAL	...	...	2,53,686	2,81,144	3,37,953	4,09,856	...	6,000	64,980	1,44,100	16,367	15,14,086
GOVT. SCHOOLS—GENERAL:												
Secondary	1,44,081	65,250	1,09,525	5,90,053	9,08,243	8,44,813	7,30,543	6,79,270	3,77,722	3,60,073	3,30,437	51,40,010
Primary	51,898	...	2,90,896	6,533	78,013	446	...	24,544	38,467	1,18,504	55,557	6,64,861
Contribution to Schools	...	13,580	17,14,424	30,67,172	9,06,905	16,30,410	13,82,090	1,46,173	10,14,120	10,31,424	3,46,459	1,12,52,757
GOVT. SCHOOLS—SPECIAL:												
Training Schools	14,581	20,661	6,41,926	3,37,163	3,90,718	1,87,192	2,77,048	1,25,039	3,27,990	1,25,796	43,593	24,91,707
Technical Schools	...	...	75,315	97,841	1,84,156	2,24,730	1,11,254	83,294	1,01,648	...	19,817	8,98,055
Reformatory Schools	...	...	44,133	45,564	...	41,412	31,266	21,162	1,21,157	16,167	...	3,20,861
Other Schools, etc.	...	...	...	...	1,54,579	...	...	...	3,889	...	9,228	1,67,696
GRANTS-IN-AID:												
Grants-in-aid	5,72,549	3,39,001	29,49,612	11,07,807	27,69,808	1,77,208	10,54,241	7,76,811	3,90,406	4,04,307	1,24,531	1,06,66,281
Payments by Results	...	...	...	7,87,196	1,76,108	11,27,502	...	2,52,977	90,910	...	...	24,34,693
SCHOLARSHIPS	45,933	15,057	1,43,740	69,082	2,51,352	1,53,878	1,27,795	73,897	1,02,663	83,755	51,716	11,18,868
MISCELLANEOUS:												
Government Book Depôt	...	...	...	23,096	...	17,126	...	...	...	27,347	...	67,569
Grants for Encouragement of Literture	3,298	...	...	5,646	13,060	9,686	900	...	5,747	273	100	38,710
Miscellaneous	65,849	5,282	43,387	41,532	1,60,647	94,999	32,101	(*b*)88,571	92,498	13,126	23,212	6,61,204
REFUNDS	...	...	1,128	2,694	3,040	704	481	371	1,696	1,063	461	11,638
TOTAL CHARGES IN INDIA, Rs.	9,86,529	5,27,345	76,96,650	75,29,863	84,83,414	60,78,311	44,10,192	30,44,813	35,73,507	27,85,989	14,13,758	4,65,30,371
Total India converted into £ at Rs. 15=£1 . £												**3,102,025**
CHARGES IN ENGLAND:												
Passage of Educational Officers on appointment, etc.											965	
Scholarships to enable Natives of India to pursue their education in England											7,673	
Deputation Allowance of Officers while studying educational methods in England, etc.											464	
												9,102
TOTAL CHARGES UNDER EDUCATION . £												3,111,127

(*a*) Including Exchange Compensation Allowance.
(*b*) Including Rs. 21,800 on account of Contribution paid to the Educational Syndicate.

No. 37.—ACCOUNT of the CHARGES of the ECCLESIASTICAL DEPARTMENT for the year ended 31st March 1916.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
CHURCH OF ENGLAND:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stipend of the Bishop	49,053	...	33,106	22,286	...	...	...	14,300	...	8,794	...	1,27,539
Pay of Chaplains (including allowance to the Archdeacon and the Registrar and to Missionaries for occasional service) (*a*)	1,12,342	37,547	2,21,349	1,78,122	1,17,126	2,24,607	2,06,975	85,123	20,632	58,405	14,665	12,76,393
Other allowances to Chaplains, etc.	16,547	991	33,458	23,481	7,940	7,550	4,724	600	436	1,332	16	97,075
Establishments	6,855	1,059	4,535	13,061	9,359	8,025	3,072	3,621	2,230	3,317	650	55,784
Other Charges	7,482	9,703	14,103	11,702	12,559	7,785	23,306	25,785	7,613	16,328	4,224	1,40,590
CHURCH OF SCOTLAND: (*b*)												
Pay of Chaplains and Registrars, including allowance (*a*)	14,061	...	26,172	35,495	24,118	21,047	5,676	...	...	...	850	1,27,419
Establishments	692	198	482	1,226	2,561	931	162	...	...	...	...	6,252
Other Charges	830	90	695	2,352	2,834	1,136	1,036	...	...	...	315	9,288
CHURCH OF ROME:												
Allowances to Bishops and Priests, etc. (*b*)		192	...	10,146	6,442	3,242	5,311	...	288	...	...	25,621
Other Charges	...	...	...	368	3,000	50	325	...	...	...	...	3,743
Charges for Cemeteries	6,634	2,308	9,620	11,474	2,999	10,144	8,770	7,602	3,694	3,737	1,866	68,848
Miscellaneous Ecclesiastical charges	542	..	6,600	6,600	424	3,415	2,000	4,335	...	...	...	23,916
Payments to Officers of other Provinces	...	...	...	888	...	...	...	...	...	...	...	888
TOTAL CHARGES IN INDIA . R	2,15,038	52,088	3,50,120	3,17,201	1,89,362	2,87,932	2,61,357	1,41,366	34,893	91,913	22,586	19,63,856
Total India converted into £ at Rs. 15=£ 1 . £												130,924
CHARGES IN ENGLAND:												
Passage of Chaplains on appointment, etc. . . £												122
TOTAL ECCLESIASTICAL CHARGES . £												131,046

(*a*) Includes Exchange Compensation Allowance.
(*b*) Exclusive of payments to Roman Catholic Priests and Presbyterian Chaplains attached to Regiments which are treated as Army Expenditure and included in Account No. 67D page 242.

No. 38A.—ACCOUNT of RECEIPTS of the MEDICAL DEPARTMENTS for the Year ended 31st March 1916.

RECEIPTS.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Medical School and College Fees	...	...	42,888	1,20,695	1,04,628	20,062	18,887	78	8,450	656	2,645	3,18,989
Hospital Receipts	960	...	37,034	1,28,390	1,42,804	9,700	...	48,721	874	...	...	3,68,483
Lunatic Asylum Receipts	...	...	22,844	41,373	21,667	8,287	13,630	36,904	464	9,179	3,329	1,57,677
Medicines sold by Civil Surgeons	448	...	..	71	115	...	96	...	13,600	4	19,293	33,627
Contributions	5,623	...	20,000	35,732	65,176	47,664	...	5,500	1,027	90	629	1,81,441
Miscellaneous	1,990	6,649	15,986	16,278	25,844	1,24,895	45,200	30,755	7,424	24,884	1,359	3,01,264
TOTAL RECEIPTS IN INDIA . ₹	9,021	6,649	1,38,752	3,42,539	3,60,234	2,10,608	77,813	1,21,958	31,839	34,813	27,255	13,61,481
Total India converted into £ at ₹15=£1 . £												**90,765**
RECEIPTS IN ENGLAND: Pay, pensions, etc., of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum, appropriated to their maintenance . . . . . £												562
TOTAL MEDICAL RECEIPTS £												91,327

No. 38B.—ACCOUNT of CHARGES of the MEDICAL DEPARTMENT for the Year ended 31st March 1916.

CHARGES.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Medical Establishment	2,59,572	1,02,016	4,21,292	3,43,505	4,76,142	6,05,975	3,69,848	5,02,163	3,30,048	2,92,072	2,09,097	39,11,730
Hospitals and Dispensaries	3,13,152	35,001	7,97,289	8,35,565	10,70,642	3,38,493	5,54,390	10,10,607	1,92,416	3,40,292	2,56,195	57,44,042
Sanitation and Vaccination	2,61,332	2,43,870	31,98,009	3,88,548	4,00,152	12,66,178	4,77,681	8,30,482	2,76,928	4,91,792	95,421	79,30,993
Grants for Medical Purposes—												
Charges on account of Plague	43,233	10,342	88,616	57,603	14,371	1,45,272	2,03,481	64,183	37,218	45,144	...	7,09,463
Other Charges	5,86,001	...	39,854	99,143	1,012	65,180	...	17,374	12,386	36	19,412	8,41,498
Medical Schools and Colleges	...	...	2,55,096	3,27,555	4,63,991	1,74,803	2,72,471	53,116	78,839	19,874	43,322	17,19,067
Lunatic Asylum	9,521	...	1,97,977	2,72,566	1,97,498	1,55,321	64,149	1,37,855	35,391	42,550	43,531	11,26,359
Special Hospitals	...	...	...	...	12,482	...	18,959	39,181	...	...	...	70,622
Chemical Examiner's Department	...	...	26,741	54,289	39,043	36,562	5,162	33,507	...	...	...	1,95,304
Refund	...	104	2,565	7,714	23,442	126	39	517	397	28	736	36,168
CHARGES IN INDIA ₹	14,73,411	3,91,333	50,28,039	23,86,488	26,98,775	27,87,910	19,66,180	26,88,985	9,64,623	12,31,788	6,67,714	2,22,85,246
Total India converted into £ at ₹15=£1 £												**1,485,683**
CHARGES IN ENGLAND: Cost of the maintenance of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum, etc.											1,328	
Contribution to the Tropical Disease Research Fund											500	
Contribution to the Tropical Diseases Bureau											500	
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board											125	
Contribution to the International Bureau of Public Health											602	
Miscellaneous expenditure											17	3,072
TOTAL MEDICAL CHARGES £												1,488,755

No. 39—ACCOUNT of CHARGES of POLITICAL AGENTS and other FOREIGN SERVICES for the Year ended 31st March 1916.

IN INDIA.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
POLITICAL AGENTS:												
Residents and Political Agents, etc., at Native and Foreign Courts, Salaries (a)	15,72,232	2,11,980	48,183	5,42,986	7,327	31,713	2,11,542	1,86,347	24,912	26,217	30,433	28,93,872
Establishments and Contingent Charges	12,47,353	3,67,880	38,968	6,27,794	3,662	10,292	1,66,323	1,95,603	29,987	15,410	19,249	27,22,521
Less—Contribution for Salaries, Establishments, etc.	*1,25,847*	...	*1,394*	*3,12,441*	...	...	...	...	*16,394*	*16,101*	...	*4,72,177*
WATCH AND WARD TRANS-FRONTIER (NORTH-WEST FRONTIER):—												
Charges for Khyber Rifles and Kohat Levies	...	4,45,075	...	...	...	...	...	...	...	...	...	4,45,075
Do. do. Tribes	...	1,60,996	...	...	...	...	...	...	...	...	...	1,60,996
Payments for guarding Hill Passes	...	1,18,692	...	...	...	...	9,762	...	...	...	...	1,28,454
Chitral Frontier Charges	...	1,61,751	...	...	...	...	...	...	...	...	...	1,61,751
Charges for Bhittani Service	...	9,436	...	...	...	...	...	...	...	...	...	9,436
Waziristan Militia	...	10,43,373	...	...	...	...	...	...	...	...	...	10,43,373
Kurrum Militia	...	3,52,002	...	...	...	...	...	...	...	...	...	3,52,002
Baluchistan Charges:												
Frontier Levies and Maintenance of Communication	7,53,155											7,53,155
Zhob Levy Militta	5,22,935	...	...	...	...	...	...	...	...	...	...	5,22,935
Mekran Levy Corps	1,46,100	...	...	...	...	...	...	...	...	...	...	1,46,100
CHARGES ON TIBET FRONTIER	1,96,502	...	...	...	...	...	12,512	...	..	...	...	2,09,014
CHARGES ON ACCOUNT OF DIPLOMATIC AND CONSULAR SERVICES IN PERSIA	18,67,285	...	...	...	...	...	...	...	...	...	...	18,67,285
CHARGES ON NORTH-EAST FRONTIER	...	..	...	...	...	...	...	...	...	...	5,04,622	5,04,622
POLITICAL SUBSIDIES:												
Subsidy to the Amir of Afghanistan	18,50,000	...	...	...	...	...	...	...	...	...	...	18,50,000
Subsidy and contribution to the Khan of Khelat	1,00,000	...	...	...	...	...	...	...	...	...	...	1,00,000
Muskat Subsidy	1,86,400	...	...	...	...	...	...	...	...	...	...	1,86,400
Bhotan Durbar	1,00,000	...	...	...	...	...	...	...	...	...	...	1,00,000
Subsidy to Contractors for supply of camels on Nushki-Seistan Route	3,000	...	...	...	...	...	...	...	...	...	...	3,000
Other Subsidies	...	22,893	...	...	...	...	7,960	...	...	...	...	30,853
ENTERTAINMENT OF ENVOYS AND CHIEFS	33,617	3,37,771	...	33,800	...	...	8,138	1,244	10	...	4,839	4,19,419
DURBAR PRESENTS AND ALLOWANCES TO VAKEELS, ETC.	42,090	11,072	...	45,938	3,278	...	7,741	12,838	165	...	271	1,23,393
REFUGEES AND STATE PRISONERS:												
Yakub Khan, ex-Amir of Afghanistan	...	...	...	...	...	64,477	...	...	...	...	...	64,477
Ayub Khan	...	...	...	...	...	...	1,15,752	...	...	...	...	1,15,752
Kabul Refugees and State Prisoners	16,720	10,312	...	15,474	...	25,437	28,465	...	...	...	..	96,408
Chitral Prisoners	...	...	8,908	...	...	...	...	...	...	...	...	8,908
Thebaw, ex-King of Burma	...	...	...	1,13,628	...	...	...	...	...	...	...	1,13,628
Burmese Refugees and State Prisoners	3,360	...	4,800	...	...	...	...	8,995	...	...	...	17,155
Allowance to Sardar Abdur Rahaman and his followers	...	...	...	...	...	...	31,768	...	...	...	...	31,768
Other Refugees and State Prisoners	600	...	14,653	...	5,600	6,572	...	...	...	...	...	27,425
SPECIAL POLITICAL EXPENDITURE:												
Abor Expedition	...	...	...	...	...	...	...	...	...	...	6,730	6,730
Burma-China Boundary Commission	...	...	...	...	...	...	...	7,50,523	...	..	...	7,50,523
Miscellaneous	8,62,500	...	...	...	...	...	...	...	...	...	...	8,62,500
CHARGES FOR ORGANISING IMPERIAL SERVICE TROOPS	2,52,544	...	...	...	...	...	...	...	...	...	...	2,52,544
MISCELLANEOUS:												
Malwa Bhil Corps	1,36,853	...	...	...	...	...	...	...	...	...	...	1,36,853
Mewar Bhil Corps	1,74,548	...	...	...	...	...	...	...	...	...	...	1,74,548
Amount placed at the disposal of the Viceroy and Political Officers for Secret Service	8,763	274	...	...	5,010	...	...	541	...	...	...	14,593
Demarcation of Boundary and Trans-Frontier Surveys	626	...	18,558	452	785	1,793	2,344	...	26	...	407	24,991
Purchase and Repair of Insignia of the Order of Indian Empire	6,689	...	...	...	...	...	...	...	...	...	...	6,689
Rewards to Native Chiefs for Political Services	1,397	22,131	...	...	...	...	1,977	70	...	...	...	25,575
Rewards for Intelligence and Assistance	...	13,164	...	...	...	...	280	710	...	...	...	14,154
Imperial Cadet Corps	14,348	...	...	...	...	...	...	...	...	...	...	14,348
Charges on account of Mr. E. G. Gregson's deputation in Persian Gulf	47,438	...	..	...	...	...	...	...	...	...	...	47,438
Cost of war news supplied to Native Chiefs	83,882	...	...	...	...	...	...	...	...	...	...	83,882
Charges in connection with the education of Tibetan boys	22,021	...	...	...	...	...	...	...	...	...	...	22,021
Sundry charges	3,458	88,680	...	85	3,125	955	17,458	32,618	981	4,896	1,670	1,53,926
CHARGES FOR LIGHTING AND BUOYING OF THE PERSIAN GULF	87,741	...	...	...	...	...	...	...	...	...	...	87,741
TOTAL CHARGES IN INDIA . R	1,02,18,315	33,77,482	1,32,676	10,67,716	28,787	1,41,239	6,22,022	11,89,489	39,687	30,422	5,68,221	1,74,16,056
Total India converted into £ at R15=£1 . £												**1,161,070**
CHARGES IN ENGLAND—												
Moiety of expenditure in connection with the Consular Establishments at Lakhon and Chiengmai, Siam											1,017	
Sum placed at the disposal of the Secretary of State for India for Secret Service											1,700	
Cost of Insignia of Indian Orders											537	
Expenditure in connection with the Turco-Persian Frontier Commission											141	
Miscellaneous Expenditure											2,326	
											5,721	
Stores for India (including £1,018. 13*s.* portion of cost of Stores for lighting and buoying the Persian Gulf)											1,236	
TOTAL CHARGES IN ENGLAND												6,957
TOTAL CHARGES OF POLITICAL AGENCIES, ETC.											£	1,168,027

(a) Includes Exchange Compensation Allowance.

40A.—ACCOUNT of RECEIPTS under Agriculture* for the Year ended 31st March 1916.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Agriculture Receipts including receipts on account of Experimental Cultivation, Cotton, Silk, Tea and Cotton Ginning Factories . . .	17,983	2,436	1,53,296	1,34,151	62,162	1,92,963	87,908	15,972	25,674	1,09,715	13,171	8,15,431
Veterinary Receipts .	1,39,619	14	17,628	17,978	38,994	5,250	1,39,549	54	...	1,044	1,411	3,61,541
TOTAL AGRICULTURE .	1,57,602	2,450	1,70,924	1,52,129	1,01,156	1,98,213	2,27,457	16,026	25,674	1,10,759	14,582	11,76,972

Total India converted into £ at R15=£1 . £ 78,465

No. 40B.—ACCOUNT of CHARGES under AGRICULTURE* for the Year ended 31st March 1916.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Agriculture . . .	5,50,050	48,637	7,12,028	7,99,106	7,82,388	10,20,791	5,20,506	2,67,153	3,24,539	5,32,549	1,69,142	57,26,889
Veterinary Charges .	2,57,181	31,423	2,62,250	3,06,293	2,40,384	1,65,193	6,29,617	2,05,303	64,487	1,50,282	52,406	23,64,819
Registrar of Co-operative Credit Societies . .	11,866	...	1,45,430	1,00,862	1,16,390	88,837	59,899	1,31,518	84,621	98,457	11,534	8,49,414
Refunds . . .	...	...	1,459	...	...	...	16	...	...	...	...	1,475
TOTAL .	8,19,097	80,060	11,21,167	12,06,261	11,39,162	12,74,821	12,10,038	6,03,974	4,73,647	7,81,288	2,33,082	89,42,597

Total India converted into £ at R15=£1 . £ 596,173

CHARGES IN ENGLAND:

Allowance, etc., of an engineer expert sent to India to assist in the improvement of indigenous methods of sugar extraction	691	
Further payment in respect of the contribution for the year 1915 to the International Institute of Agriculture at Rome .	75	
Passage of Officers on appointment and miscellaneous expenditure	515	
	1,281	
Stores for India	47	
TOTAL CHARGES IN ENGLAND .		1,328
TOTAL CHARGES UNDER AGRICULTURE £		597,501

40 C.—ACCOUNT of Receipts under SCIENTIFIC and MISCELLANEOUS* DEPARTMENTS for the year ended 31st March 1916.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cinchona Plantation Receipts . . .	...	...	6,85,057	...	5,47,871	...	...	...	...	...	...	12,32,928
Fees, etc., levied under Inland Labour Transport Act of 1882 .	...	...	486	...	3,734	...	...	...	1,410	514	7,686	13,830
Examination Fees .	1,777	...	2,11,490	15,738	737	335	3,298	21	158	873	...	2,34,427
Emigration Fees . .	...	...	7,695	864	11,749	...	6	...	16	...	...	20,330
Steam Boiler Inspection Fees . . .	...	...	35,860	...	...	...	20,448	...	...	22,685	...	78,993
Sale of Stores and Materials . . .	1,25,075	...	...	...	...	...	...	...	...	...	...	1,25,075
Fisheries . . .	...	...	1,36,910	...	...	...	...	...	...	...	...	1,36,910
Miscellaneous . .	21,323	135	35,963	19,863	40,758	21,784	3,493	3,972	1,290	2,536	3,723	1,54,840
TOTAL RECEIPTS IN INDIA R	1,48,175	135	11,13,461	36,465	6,04,849	22,119	27,245	3,993	2,874	26,608	11,409	19,97,333

Total India converted into £ at R15=£1 . £ 133,156

RECEIPTS IN ENGLAND:

Sale-proceeds of books, maps, etc.	£ 557
TOTAL RECEIPTS UNDER SCIENTIFIC, ETC., DEPARTMENTS .	£ 133,713

D.—Civil Departments.

* Formerly included under the combined head "Scientific and Other Minor Departments."

No. 40D.—ACCOUNT of CHARGES under SCIENTIFIC and MISCELLANEOUS* DEPARTMENTS, for the Year ended 31st March 1916.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Scientific.												
Survey of India (as per details in Account No. 40E., page 103)	21,73,009	...	...	...	...	...	...	...	...	...	...	21,73,009
Botanical Survey	39,848	...	...	...	...	...	...	...	...	...	...	39,848
Geological Survey Superintending Officers 1,51,170; Establishment 30,376; General Charges (including Library, Museum, etc.) 59,263	2,40,809	...	...	...	...	...	...	...	...	...	...	2,40,809
Meteorological Department	4,32,342	...	...	...	...	...	...	...	...	...	...	4,32,342
Archæological Department	2,75,348	...	39,068	...	...	...	...	34,020	...	...	...	3,48,436
Central Museum	1,34,001	...	...	...	...	...	...	...	...	...	...	1,34,001
Imperial Institute	...	...	744	...	...	...	...	...	...	...	7	751
Donations to Scientific Societies	11,150	...	3,124	10,890	19,871	...	300	...	4,250	...	13,250	62,835
Ethnographical Survey	...	...	...	...	...	...	...	...	...	593	640	1,233
Board of Scientific Advice	2,231	...	...	...	...	...	...	...	...	...	...	2,231
X-Rays Institute	62,117	...	...	...	...	...	...	...	...	...	...	62,117
Central Research Institute	92,095	...	...	...	...	...	...	...	...	...	...	92,095
Provincial Museums	10,606	3,295	45,740	...	...	19,814	11,759	743	187	9,320	197	1,01,661
Exploration of Petroleum, coal and Minerals	2,422	...	...	...	...	...	...	...	...	...	...	2,422
Labour and Emigration.												
Emigration	19,049	...	9,208	...	21,401	1,634	...	...	...	22	...	51,314
Inland Labour Transport	...	...	459	...	22,633	...	...	...	1,685	353	45,171	70,301
Inspector of Factories	2,074	...	27,390	68,523	53,626	18,025	12,313	14,590	798	...	...	1,97,339
Statistics.												
Bureau of Commercial Intelligence	1,85,928	...	...	...	...	...	...	...	...	...	...	1,85,928
Census	...	...	...	...	2,007	...	...	...	...	...	...	2,007
Gazetteer and Statistical Memoirs	...	...	...	...	...	...	803	...	...	...	2,013	2,816
Provincial Statistics (*a*)	1,396	5,184	30,436	35,051	38,860	26,212	9,114	49,244	13,769	13,867	10,156	2,33,289
Miscellaneous.												
Controller of Patents and Designs	36,462	...	...	...	...	...	...	...	...	...	...	36,462
Cinchona Plantations	...	...	2,60,625	...	2,01,394	...	...	...	...	...	...	4,62,019
Inspector of Mines	1,25,498	...	...	...	81	...	...	...	...	...	...	1,25,579
Imperial Library	45,723	...	...	...	...	...	...	...	...	...	...	45,723
Preservation and Translation of Ancient Manuscripts	...	...	...	2,997	9,200	...	...	...	...	...	917	13,114
Examinations	45,782	...	1,65,876	18,389	872	...	6,962	1,483	766	...	...	2,40,130
Inspector of Explosives	87,808	...	...	...	...	...	...	...	...	...	...	87,808
Steam boiler Inspection Establishment	...	...	28,565	—11,846	...	...	9,764	...	...	25,165	...	51,648
Actuary to the Government of India	22,315	...	...	...	...	...	...	...	...	...	...	22,315
Registrar of Joint Stock Companies	1,243	...	12,625	27,842	16,369	6,819	19,894	...	...	...	...	84,792
Fisheries	...	...	1,89,078	...	37,431	...	24,098	...	...	...	12,459	2,63,066
Miscellaneous	...	...	2,13,430	178	25,121	37,664	44,038	7,394	...	30,053	2,699	3,60,577
Refunds	3,328	...	1,033	40	831	1,341	232	258	179	392	90	7,724
TOTAL CHARGES IN INDIA Rs.	40,52,584	8,479	10,27,401	1,52,064	4,49,697	1,11,509	1,39,277	1,07,732	21,634	79,765	87,599	62,37,741
Total India converted into £ at R15=£1												**£415,849**
Carried over												415,849

* Formerly included under the combined head "Scientific and Other Minor Deptts."

(*a*) Includes expenditure on Registration of Railway and River-borne Traffic which was formerly shewn under seperate minor heads.

No. 40D.—ACCOUNT of CHARGES under SCIENTIFIC and MISCELLANEOUS DEPARTMENTS for the Year ended 31st March 1916—*concld.*

		£
Brought forward	. .	415,849
CHARGES IN ENGLAND:	£	
Objects of a literary, scientific, or antiquarian character . . .	1,809	
Expenses attending the preparation of "Fauna Indica"	342	
Expenses in connection with the Indian Section of the Imperial Institute .	1,500	
Grant in aid of the publication of the "Encyclopædia of Islam" . .	200	
Contingent expenses of the India Museum Collection at Kew . . .	359	
Pay and expenses of Officers and others specially employed, passage of Officers on appointment to various Departments and miscellaneous expenditure	1,109	
	5,319	
Stores for India	21,171	
TOTAL CHARGES IN ENGLAND .		26,490
TOTAL CHARGES UNDER SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS .	£	442,339

No. 40E.—DETAILED ACCOUNT of CHARGES under SURVEY of INDIA.

		₹
INDIA, GENERAL.		
Scientific.		
SURVEY OF INDIA:		
Controlling and Administrative Staff		1,29,471
Head-Quarters Offices:		
Office Establishment, Correspondence and Drawing Branch		2,65,566
Lithographic and Photographic Establishments		1,71,510
Engraving Establishment		64,524
Trigonometrical Office Establishment		1,90,651
Bengal Drawing Office		7,406
Bihar and Orissa Drawing Office Establishment		21,887
Mathematical Instrument Factory (including cost of Instruments purchased in India) .		2,00,225
Simla Drawing Office Establishment		73,428
Survey Parties:		
Charges of Working Parties		16,60,392
Miscellaneous Charges		23,775
		28,08,835
	₹	
Deduct—Transferred to Land Revenue, Revenue Survey, Account No. 15B, page 38	*1,99,024*	
„ „ to Civil Works, Account No. 66, page 199 . .	*435*	
„ „ for cost of Instruments and Maps supplied to other Public Departments	*4,36,367*	
		6,35,826
TOTAL CHARGES UNDER SURVEY OF INDIA AS IN ACCOUNT No. 40D .	₹	21,73,009
Total converted into £ at ₹15=£1	**£**	**144,867**

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1915-16.

Section E.—Miscellaneous.

Revenue, £679,488; Expenditure, £5,128,675.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				£	£	£
Territorial and Political Pensions . . .	41	Expenditure	114	...	...	219,075
Civil Furlough . .	42	Expenditure	114	...	. .	235,334
Superannuations . .	43A	Receipts	115	...	213,927	...
„ .	43B	Expenditure	116	...	...	3,470,283
Stationery and Printing	44A	Receipts	117	...	89,134	...
„ .	44B	Expenditure	117	...	...	731,044
„ .	44C	Details of Charges under Printing Establishments	118	296,983	...	...
„ .	44D	Statement showing the value of Stationery Stores supplied to the various Departments	119	248,475	...	...
„ .	44E	Statement showing the value of Printing Work, etc., supplied to the various Departments	120	562,054	...	...
Exchange . . .	45	Receipts	121	...	74,254	...
Miscellaneous . .	46A	Receipts	122	...	302,173	...
„ . .	46B	Expenditure	123	...	...	472,439
				Total .	679,488	5,128,675

No. 41.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1916.

INDIA, GENERAL.	Rs.	Rs.	Rs.
TERRITORIAL AND POLITICAL PENSIONS.			
Angria Family.			
Exceeding Rs. 5,000 per annum		5,400	
Banda Family.			
Not exceeding Rs. 5,000 per annum		7,300	
Banpur Family.			
Not exceeding Rs. 5,000 per annum		3,300	
Jeitpur Family.			
Not exceeding Rs. 5,000 per annum:			
Dependants of Maharajah Anupgir		3,000	
Kharun Chiefs.			
Exceeding Rs. 5,000 per annum:			
Sardar Habibulla Khan, son and successor of Sirdar Yacub Khan (Quetta)		6,000	
Mysore Family.			
Not exceeding Rs. 5,000 per annum		73	
Afghan Refugee.			
Not exceeding Rs. 5,000 per annum			
Sardar Haidar Quli Khan		1,750	
Other Pensions.			
Not exceeding Rs. 5,000 per annum:			
Delhi Family	23,418		
Rohtak Family	105		
Bolia Family	2,557		
Jhansi Family	1,200		
Family of the late Pindari Chiefs	245		
Carnatic Stipendiaries	5,187		
Family of Rao Khosal Sing of Hirapur	1,455		
Kurnool Family	1,140		
Shahgurh Family	180		
Tokeker Family	115		
Nagpur Pensions	736		
Musulipatam Family	442		
Mahratta Salianadars	25,418		
Mohipatram Family	1,975		
Sardar Mahomed Hoosain Khan's Family	2,978		
Miscellaneous	40,767		
		1,07,918	
		1,34,741	
CHARITABLE ALLOWANCES.			
Not exceeding Rs. 5,000 per annum:			
Delhi Royal Family	17,808		
Family of Nawab of Jhagar	407		
Bundelkhand Gosain Family	15,566		
Toria Kalpahar Family	705		
Allowances for the maintenance of religious establishments in Coorg	14,026		
Miscellaneous	2,773		
		51,285	
TOTAL INDIA, GENERAL			1,86,026
Carried over			1,86,026

No. 41.—ACCOUNT of Territorial and Political Pensions for the Year ended 31st March 1916—*contd.*

	Rs.	Rs.	Rs.
		Brought forward .	1,86,026
NORTH-WEST FRONTIER PROVINCE.			
TERRITORIAL AND POLITICAL PENSIONS.			
Other Pensions.			
Exceeding Rs. 5,000 per annum:			
Ghulam Kasim Khan (Nawab of Tank)	20,000		
Not exceeding Rs. 5,000 per annum	33,654	53,654	
CHARITABLE ALLOWANCES.			
Not exceeding Rs. 5,000 per annum	. .	4,016	
TOTAL NORTH-WEST FRONTIER PROVINCE .			57,670
MADRAS.			
TERRITORIAL AND POLITICAL PENSIONS.			
Carnatic Stipends.			
Exceeding Rs. 5,000 per annum:			
Rauf Ahmad Khan Bahadur	5,400		
Prince Sir Ghulam Mohammad Ali, Khan Bahadur, K.C.I.E., Prince of Arcot	65,000		
	70,400		
Not exceeding Rs. 5,000 per annum	1,30,911		
Miscellaneous	11,293		
		2,12,604	
Tanjore Pensions.			
Exceeding Rs. 5,000 per annum:			
Sivaji Raja Sahib	9,600		
Bhavani Bai Sahiba	6,000		
	15,600		
Not exceeding Rs. 5,000 per annum	26,413		
Miscellaneous	115		
		42,128	
Musulipatam Pensions.			
Not exceeding Rs. 5,000 per annum	12,199		
Miscellaneous	10		
		12,209	
Kurnool Pensions.			
Exceeding Rs. 5,000 per annum:			
Muhammad Dawood Khan Bahadur	8,400		
Not exceeding Rs. 5,000 per annum	9,528		
Miscellaneous	6		
		17,934	
Bellary Pensions.			
Exceeding Rs. 5,000 per annum:			
Sri Runga Deva Razulu of Anaigunta	6,000	6,000	
Other Pensions.			
Not exceeding Rs. 5,000 per annum:			
Palkonda Pensions	5,447		
Mysore Pensions	6,844		
Gumsur Pensions	2,076		
Golconda Pensions	1,453		
Cuttack Pensions	81		
Delhi Pensions	480		
Commutation of Pensions	2,117		
		18,498	
		3,09,373	
CHARITABLE ALLOWANCES.			
Not exceeding Rs. 5,000 per annum		384	
TOTAL MADRAS .			3,09,757
Carried over .			5,53,453

No. 41.—Account of Territorial and Political Pensions for the Year ended 31st March 1916—*contd.*

	Rs.	Rs.	Rs.
Brought forward .			5,53,453
BOMBAY			
TERRITORIAL AND POLITICAL PENSIONS.			
Surat Nawab's Family.			
Exceeding Rs. 5,000 per annum:			
Ziâ-un-Nissa Ladli Begum, daughter of Mir Ali Khan .	11,245		
Mir Zulfikar Ali Khan Wallad Mir Jaffer Ali Khan Saheb .	1,135		
Mir Muzaffer Hosein Khan (on behalf of the children of the late Rahimut-ul-Nissa Begum)	2,393		
Rahiman Nissa Begum, daughter of the Nawab of Surat .	8,852		
Mir Muzafar Hussain Khan, ...	22,822		
Mir Masud Alam Khan	22,823		
		69,570	
Najmudin Khan's Family.			
Exceeding Rs. 5,000 per annum:			
Mir Sadrudin Khan Walad Azmudin Khan		7,291	
Yemen Stipendiaries.			
Exceeding Rs. 5,000 per annum:			
Sultan Sin Ali Bin Ahmad bin Ali Kan Abdali . . .	14,504		
Not exceeding Rs. 5,000 per annum	34,349		
		48,853	
Satara Pensions.			
Exceeding Rs. 5,000 per annum:			
Pratapsing *alias* Bhansaheb Bhosle	40,000		
Not exceeding Rs. 5,000 per annum	5,321		
		45,321	
Angria Family Pensions.			
Not exceeding Rs. 5,000 per annum		2,065	
Pensions granted on the conquest of Sind.			
Exceeding Rs. 5,000 per annum:			
His Highness Mir Fateh Khan, Wallad Sher Mahomed Khan	24,000		
His Highness Mir Abdul Hosein Khan	14,400		
,, ,, Mir Nur Mahomed Khan Talpur . . .	36,000		
Belis Sora widow of His Highness the late Mir Hussein Ali Khan	9,600		
Mir Ali Hosein Khan	6,555		
Mia Gulam Murtaza Khan, Wallad Mia Shah Mohomed Khan	6,000		
Mia Sohrab Khan, Wallad Mir Rustam Khan . . .	19,368		
Mir Maha Ali Khan	12,000		
	1,27,923		
Not exceeding Rs. 5,000 per annum	78,975	2,06,898	
Shaha Gazi Khan's Family Pensions.			
Not exceeding Rs. 5,000 per annum		380	
Carried over .		3,80,378	5,53,453

No. 41.—Account of Territorial and Political Pensions for the Year ended 31st March 1916—*contd.*

	Rs.	Rs.	Rs.
Brought forward .		3,80,378	5,53,453
BOMBAY—*contd.*			
Other Pensions.			
Exceeding Rs. 5,000 per annum:			
Shambu Sing Amarsing, ...	7,794		
Mrs. Michæl DeLima D'Souza	7,000		
Mir Allah Baksh Khan	6,000		
Shermia Bapu Mia	4,500		
Not exceeding Rs. 5,000 per annum:—			
Nagpore Family	300		
Peshwa Pensions	2,182		
Family of the late Nawab of Broach	4,551		
Heads of Tribes at Aden	14,790		
Kirparam's Family	3,299		
Mandvi Raja's Family	123		
Peint Pensions	1,916		
Thoke Family	1,842		
Tanjore Family	2,279		
Family of the Nawab of Bednur	600		
Sumant Family	1,653		
Dhamdhare Family	1,056		
Naikara Family	212		
Family of Sher Khan Dinamia	195		
Nagar Parker Rana Family	132		
Berar Pensions	3,476		
Miscellaneous	22,144		
		86,044	
		4,66,422	
CHARITABLE ALLOWANCES.			
Miscellaneous expenses of Mirs and other political stipendiaries .		4,627	
TOTAL BOMBAY .			4,71,049
BENGAL.			
TERRITORIAL AND POLITICAL PENSIONS.			
Nizamut Family.			
Exceeding Rs. 5,000 per annum:			
Nawab Asif Kader Syed Wasif Ali Mirja Bahadur Nawab of Murshidabad (including the grants for repairs) . .	2,30,000		
Nazarut Ali and Ali Mirza	20,000		
Asman Kudr Syed Asad Ali Mirza	15,000		
Wala Kudr Syed Hossein Ali Mirza	37,000		
Syed Mozuffer Ali	10,112		
Syed Nazir Ali Mirza Fatak Kudr	10,000		
Syed Mahomed Fyezolly Khan and others . . .	27,576		
Syed Abul Hossein *alias* Sultan Saheb	15,500		
	3,65,188		
Not exceeding Rs. 5,000 per annum	1,02,548		
		4,67,736	
Carried over .		4,67,736	10,24,502

No. 41.—Account of Territorial and Political Pensions for the Year ended 31st March 1916—*contd.*

	Rs.	Rs.	Rs.
Brought forward .		4,67,736	10,24,502
BENGAL—*contd.*			
Oudh Family.			
Exceeding Rs. 5,000 per annum:			
Prince Ahmed Ali Kumar Kudr Bahadur	48,000		
Mohamed Baber Mirza Bahadur	5,500		
Mohamed Ibrahim Ali Bahadur	6,000		
Kam Buksh Hossein Mirza Bahadur	1,500		
Mohamed Abul Ali Mirza Daroga Bahadur	6,000		
Mahomed Reza Ali Bahadoor	6,000		
Mahomed Askadi Buland Jah Bahadur	6,000		
Mahomed Akram Hossein Afsodal Moolook	6,000		
Mahomed Prince Kesra Baksit	*3,500		
Mohamed Noke Ali Bahadur (Dilwar Jah)	6,000		
	94,500		
Not exceeding Rs. 5,000 per annum	1,07,805	2,02,305	
Chitpore Family.			
Not exceeding Rs. 5,000 per annum		8,503	
Mysore Family.			
Exceeding Rs. 5,000 per annum		600	
Not exceeding Rs. 5,000 per annum		20,310	
Other Pensions.			
Not exceeding Rs. 5,000 per annum:			
Rajmehal Family	6,263		
Purneah Family	2,949		
Bissenpore Raj Family	2,473		
Family of Moulana Mohamed Asiff	112		
Others	10,137		
		21,934	
TOTAL BENGAL .			7,21,388
UNITED PROVINCES OF AGRA AND OUDH.			
TERRITORIAL AND POLITICAL PENSIONS.			
Ex-Royal Family of Oudh.			
Exceeding Rs. 5,000 per annum:			
Badshah Bahu Begum	9,000		
Syed Mahomed Hussain Musarimud Daula Bahadur	435		
	9,435		
Not exceeding Rs. 5,000 per annum	1,13,459		
		1,22,894	
Ex-Royal Family of Delhi.			
Not exceeding Rs. 5,000 per annum		44,205	
Maharajah of Benares.			
Exceeding Rs. 5,000 per annum:			
Maharaja Prabhu Narain Singh Bahadur		1,00,000	
Punjab State Pensioner.			
Exceeding Rs. 5,000 per annum:			
Shahzada Basdeo Singh		7,600	
Carried over .		2,74,699	17,45,890

* Died on the 13th October 1915.

No. 41.—Account of Territorial and Political Pensions for the Year ended 31st March 1916—*contd.*

	Rs.	Rs.	Rs.
Brought forward		2,74,699	17,45,890
UNITED PROVINCES OF AGRA AND OUDH—*contd.*			
Other Pensions.			
Exceeding Rs. 5,000 per annum:			
Syed Ahmad Shah of Meerut	12,000		
Afroz-un-Nissa Begum	6,850		
Raja Krishna Pal Singh, Fatehpur	3,653		
Syed Dost Muhamad Khan, Bulandshahr	9,600		
Kunwar Bahadur Singh of Agra	5,000		
Limbin Mintha, Allahabad	12,790		
Not exceeding Rs. 5,000 per annum	25,064		
Not exceeding Rs. 5,000 per annum:			
Family of Tafazzul Hosain Khan	18,135		
„ ex-Nawab of Farukabad	6,792		
„ late ex-Raja of Coorg	3,437		
„ late Nawab of Jhajjar	10,936		
„ late Raja of Jhansi	1,105		
„ late Rahmut-ulla Khan of Bareilly	2,085		
„ Shah Jalil and Shah Sultan of Bareilly	2,390		
„ Sultan Mohammad Mirzah Shafi, Prince of Persia	830		
„ Nawab Suja-ud-daula	443		
„ late ex-Nawab of Banda	1,300		
„ Khair-andesh Khan of Bareilly	581		
„ late Nawab Kasim Ali Khan of Benares	427		
„ late Husain Ali Khan	168		
„ Moulvi-Zia-Ulla Khan of Bareilly	2,655		
Moradabad Minhadars	2,966		
Commutations of Pensions	7,810		
		1,37,017	
Bahu Begum's Zamanat Wasika.			
Exceeding Rs. 5,000 per annum:			
Baker Ali Khan	6,194		
Not exceeding Rs. 5,000 per annum	97,529		
		1,03,723	
Bahu Begum's Amanat Wasika.			
Exceeding Rs. 5,000 per annum:			
Mirza Mehdi Hussain Khan	12,410		
Bunyad Hussain	1,091		
Not exceeding Rs. 5,000 per annum	1,88,562		
		2,02,063	
		7,17,502	
CHARITABLE ALLOWANCES.			
Exceeding Rs. 5,000 per annum:			
Khadims of Dargah of Fatehpur Sikri	8,053		
Ranbir Singh (Family of Raja Lal Sing)	12,000		
Not exceeding Rs. 5,000 per annum:			
Family of Raja Lal Sing	4,204		
Punjab State Pensioners	3,760		
Jalaun Pensioners	6,562		
Family of late Raja Himmat Bahadur	775		
Miscellaneous	17,268		
		52,622	
TOTAL UNITED PROVINCES OF AGRA AND OUDH			7,70,124
Carried over			25,16,014

No. 41.—Account of Territorial and Political Pensions for the Year ended 31st March 1916—*contd.*

	Rs.	Rs.	Rs.
Brought forward .			25,16,014
PUNJAB.			
TERRITORIAL AND POLITICAL PENSIONS.			
Other Pensions.			
Exceeding Rs. 5,000 per annum :			
Mohamed Akbar Khan	10,000		
Tika Gagan Singh	7,862		
	17,862		
Not exceeding Rs. 5,000 per annum :			
Family of the ex-King of Kabul (Shahzaman Khan) . .	11,227		
Lahore Royal Family	3,782		
Family of the Nawab Surfraz Khan of Multan . .	1,829		
„ of a Jagirdar in Rohtak	510		
Miscellaneous	21,118		
	38,466	56,328	
CHARITABLE ALLOWANCES.			
Exceeding Rs. 5,000 per annum :			
Miscellaneous	1,50,000		
Not exceeding Rs. 5,000 per annum :			
Family of the Nawab of Jhajjar	2,025		
Family of ex-King of Kabul (Shahzaman Khan) . .	1,228		
Miscellaneous	14,882	1,6[illegible],135	
TOTAL PUNJAB .			2,24,463
BURMA.			
CHARITABLE ALLOWANCES.			
Not exceeding Rs. 5,000 per annum :			
Members of the ex-Royal Family of Burma . . .	1,11,742		
Shan and other Chiefs	1,550		
Officials of the late Burmese Government . . .	8,199		
Delhi Family	6,620		
Refugee Princes	3,530		
Talifoo Refugee Princes	275		
		1,31,916	
TOTAL BURMA .			1,31,916
BIHAR AND ORISSA.			
TERRITORIAL AND POLITICAL PENSIONS.			
Nizamut Family.			
Not exceeding Rs. 5,000 per annum		9,410	
Oudh Family.			
Not exceeding Rs. 5,000 per annum		1,682	
Carried over .		11,092	28,72,393

No. 41.—Account of Territorial and Political Pensions for the Year ended 31st March 1916—*contd.*

	Rs.	Rs.	Rs.
Brought forward		11,092	28,72,393
BIHAR AND ORISSA—*contd.*			
Maharajah Shitub Roy's Family.			
Not exceeding Rs. 5,000 per annum		445	
Khurda Raja.			
Exceeding Rs. 5,000 per annum :—			
Raja Mukanda Deb		44,785	
Mysore Family.			
Not exceeding Rs. 5,000 per annum		860	
Other Pensions.			
Not exceeding Rs. 5,000 per annum:			
Goqmesur Raj Family	1,320		
Nawab Mooneeoodowlla's Family	1,200		
Porahat Raj Family	98		
Heirs of Saheb Bux Bibee	300		
Ungul Pensioner	444		
Family of Raja Kader Bux Khan and Kader Hosein Khan	440		
Miscellaneous	3,794		
		7,596	
CHARITABLE ALLOWANCES.		64,778	
Exceeding Rs. 5,000 per annum :			
Unno-Chuttur charges paid in Cuttack and Balasore		5,025	
TOTAL BIHAR AND ORISSA			69,803
CENTRAL PROVINCES AND BERAR.			
TERRITORIAL AND POLITICAL PENSIONS.			
Burhanshah Family.			
Exceeding Rs. 5,000 per annum :			
Raja Azam Shah		50,000	
Bhonsla Family.			
Exceeding Rs. 5,000 per annum :			
Luxman Rao		12,000	
Raghojee Rao (Janojee Family)		60,000	
Not exceeding Rs. 5,000 per annum		7,800	
Relatives of the Bhonsla Family.			
Not exceeding Rs. 5,000 per annum		14,397	
Servants and Dependants of the Bhonsla Family.			
Not exceeding Rs. 5,000 per annum		18,337	
Ladies of the Zenana of the Bhonsla Family			
Not exceeding Rs. 5,000 per annum		240	
Carried over		1,62,774	29,42,196

No. 41.—Account of Territorial and Political Pensions for the year ended 31st March 1916—*concld.*

	Rs.	Rs.	Rs.
Brought forward		1,62,774	29,42,196
CENTRAL PROVINCES AND BERAR—*contd.*			
Other Pensions.			
Exceeding Rs. 5,000 per annum:			
Gond Raja of Chanda		6,000	
Not exceeding Rs. 5,000 per annum:			
Bijragogarh Family		1,001	
Pensions from the 2½ lakhs Fund of Saugor		799	
Gwalior Pensions—Annual Grants from Dowlut Rao, Scindia		3,374	
Mahratta Salianadars		2,766	
Tanjore Raja Pension		100	
		1,76,814	
CHARITABLE ALLOWANCES.			
Not exceeding Rs. 5,000 per annum		1,524	
TOTAL CENTRAL PROVINCES AND BERAR			1,78,338
ASSAM.			
TERRITORIAL AND POLITICAL PENSIONS.			
Other Pensions.			
Not exceeding Rs. 5,000 per annum:			
Bar Senapati's Family	1,536		
Raja Chandra Kanta Sing's Family	360		
Other Pensioners	5,267		
		7,163	
CHARITABLE ALLOWANCES.			
Not exceeding Rs. 5,000 per annum		180	
TOTAL ASSAM			7,343
TOTAL IN INDIA		Rs.	31,27,877
Total India converted into £ at Rs. 15=£1, £			**208,525**
CHARGES IN ENGLAND:			
Members of the Family of the late Maharajah Duleep Singh		9,870	
Members of the Bengal Nizamut Family		680	
TOTAL IN ENGLAND			10,550
TOTAL TERRITORIAL AND POLITICAL PENSIONS		£	219,075

No. 42.—ACCOUNT of CIVIL FURLOUGH and ABSENTEE ALLOWANCES for the Year ended 31st March 1916.

	Rs.		
IN INDIA:			
India, General	3,370		
Madras	5,426		
Bombay	786		
Bengal	219		
United Provinces of Agra and Oudh	46		
Bihar and Orissa	1,845		
TOTAL IN INDIA		Rs.	11,692
Total India converted into £ at Rs. 15=£1, £			**780**
CHARGES IN ENGLAND:			
Indian Civil Service	111,035		
Military Officers in Civil employ	48,266		
Uncovenanted Service	72,537		
Bengal Pilot Service	3,216		
TOTAL IN ENGLAND			235,054
TOTAL CIVIL FURLOUGH AND ABSENTEE ALLOWANCES		£	235,834

No. 43A.—ACCOUNT of RECEIPTS in aid of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES for the Year ended 31st March 1916.

INDIA.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Subscriptions to the Military Fund	832	...	315	587	...	5,388	750	...	...	...	...	7,872
Subscriptions to the Military Orphan Fund	226	...	...	...	49,941	...	263	...	...	...	...	50,430
Subscriptions to the Medical Retiring Fund	...	...	...	231	...	...	...	...	...	...	...	231
Subscriptions under the Indian Civil Service Family Pension Regulations	1,18,541	10,431	1,30,561	1,30,255	1,18,654	2,03,054	1,15,680	93,970	82,880	66,372	32,171	11,02,569
Subscriptions to the Bengal Civil Fund	3,456	...	...	...	2,287	2,235	2,634	3,286	3,540	...	...	17,438
Subscriptions to the Madras Civil Fund	...	...	258	...	...	...	...	...	...	...	...	258
Subscriptions to the Bombay Civil Fund	346	...	...	7,356	...	...	...	...	...	...	...	7,702
Contributions for Pensions and Gratuities (*a*)	2,40,654	9,658	1,21,252	4,52,921	41,452	98,638	1,01,869	23,692	30,940	2,27,244	6,232	13,54,552
Deductions for Pilot Service Pension Fund	...	...	...	...	13,131	...	...	...	...	...	...	13,131
Miscellaneous	271	...	3	120	...	...	1	...	776	...	...	1,171
TOTAL RECEIPTS IN INDIA	3,64,326	20,089	2,52,389	5,91,470	2,25,465	3,09,315	2,21,197	1,20,948	1,18,136	2,93,616	38,403	25,55,354

Total India converted into £ at Rs. 15=£1 . £ 170,357

	£	£
ENGLAND:		
Widows' Funds of the Home Establishment of the East India Company:		
Sale of 2½ per cent. Consolidated Stock under Act 60 Vict., Ch. II, Dividends, etc.		8,611
Subscriptions in respect of the India Office Provident Fund		1,238
SUBSCRIPTIONS IN RESPECT OF THE INDIAN CIVIL, MILITARY, AND MEDICAL FUNDS, AND THE INDIAN NAVY FUND:		
Bengal Civil Service Annuity Fund	2,615	
Madras Civil Service Annuity Fund	506	
Bombay Civil Fund: Annuity Branch	627	
Bengal Civil Fund	280	
Bombay Civil Fund: Provident Branch	124	
Bengal Military Orphan Society	5,545	
Bengal Military Fund	7,677	
Madras Military Fund	3,721	
Bombay Military Fund	2,631	
Madras Medical Fund	33	
Indian Navy Fund	92	
		23,851
Contribution towards pensions of Civil Officers lent for Imperial Service		233
Subscriptions towards Indian Civil Service Family Pensions		9,637
TOTAL RECEIPTS IN ENGLAND . £		43,570
TOTAL RECEIPTS IN AID OF SUPERANNUATION, ETC., ALLOWANCES . £		213,927

(*a*) Besides Rs. 9,45,220 approximately recovered from Indian Civil Servants by deduction from their salaries on account of contributions toward Annuities.

No. 43B.—ACCOUNT of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES paid during the Year ended 31st March 1916.

INDIA.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superannuation and Retired Allowances of the Revenue and other Public Depts.	12,45,300	1,50,772	29,87,921	36,66,342	30,23,185	35,22,331	21,55,433	10,01,281	9,44,435	8,56,643	3,09,965	1,98,63,612
Compassionate Allowances	7,511	11,964	18,327	33,553	4,564	30,169	37,240	...	8,070	5,065	1,092	1,57,555
Gratuities	17,408	6,846	17,745	21,983	17,264	19,240	39,673	19,566	6,541	6,769	4,823	1,77,858
Pensions for Distinguished and Meritorious Services	...	2,696	...	...	...	...	4,929	...	...	...	225	7,850
Donations to Service Funds	3,468	...	...	1,668	...	...	...	...	...	...	...	5,136
Pensions of the Military Fund	4,676	...	11,986	7,111	133	2,732	331	...	...	...	...	26,969
Pensions of the Military Orphan Fund	911	...	7,800	2,403	36,211	18,573	2,327	494	2,691	...	...	71,410
Pensions of the Medical Retiring Fund	...	...	3,065	...	...	...	...	...	...	...	...	3,065
Pensions of the Bengal Civil Fund	16,335	...	...	...	...	...	...	...	...	...	...	16,335
Pensions of the Madras Civil Fund	...	...	3,741	...	...	...	...	...	...	...	...	3,741
Pensions under the Indian Civil Service Family Pension Regulations	12,246	...	...	...	...	...	...	...	...	...	...	12,246
Covenanted Civil Service Pensions	...	...	30,000	13,750	45,625	...	...	...	...	...	...	89,375
Commuted value of Pensions	1,45,900	3,733	2,54,011	1,21,798	50,356	26,142	70,676	76,106	43,626	91,246	19,572	9,03,166
Refunds	10	...	211	295	815	28	7,467	87	...	2,133	...	11,046
TOTAL CHARGES IN INDIA	14,53,765	1,76,011	33,34,807	38,68,904	31,78,153	36,19,218	23,18,076	10,97,534	10,05,363	9,61,856	3,35,677	2,13,49,364
Total India converted into £ at Rs. 15 = £1												**£ 1,423,291**

ENGLAND.	£	£
Pensions for Distinguished and Meritorious Services		3,921
Pensions, etc., on retirement of Officers of the following classes :—		
India Office :	£	
Superannuation	31,324	
Compensation (on reduction of staff)	4,586	
Compassionate and Injury	1,554	
Additional Gratuities under the Superannuation Act, 1909	7,900	
		45,364
Judges of the High Courts in India		27,692
Bishops of Calcutta and Bombay		1,800
Uncovenanted Service of India		563,850
Bengal Pilot Service		4,874
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed		8,336
Pensions payable in respect of the India Office Provident Fund		5,734
Pensions of Widows and Families of Officers of the Bengal Pilot Service, towards which the Officers subscribed		4,170
Compassionate and Miscellaneous Pensions		11,023
		676,764
Gratuities		353
Annuities, Pensions, and Allowances payable in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund :—		677,117
Bengal Civil Service Annuity Fund	359,996	
Madras Civil Service Annuity Fund	94,465	
Bombay Civil Fund : Annuity Branch	84,520	
Bengal Civil Fund	153,026	
Madras Civil Fund	58,317	
Bombay Civil Fund : Provident Branch	47,764	
Bengal Military Orphan Society	53,103	
Bengal Military Fund	179,155	
Madras Military Fund	161,504	
Bombay Military Fund	97,241	
Bengal Medical Retiring Fund	1,803	
Madras Medical Fund	40,403	
Bombay Medical Retiring Fund	849	
Indian Navy Fund	10,998	
		1,343,144
Indian Civil Service Family Pensions		26,731
TOTAL CHARGES IN ENGLAND		£ 2,046,992
TOTAL SUPERANNUATION, ETC., ALLOWANCES		£ 3,470,283

No. 44A.—ACCOUNT of RECEIPTS under STATIONERY and PRINTING for the Year ended 31st March 1916.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts from Sale of Stationery, etc. . . .	1,78,979	...	29,198	9,838	3,227	31,455	53,022	790	2,016	266	438	3,09,229
Sale of Gazettes and other Publications . .	1,58,485	11	58,757	24,179	90,849	1,04,977	6,700	31,158	7,059	14,142	1,733	4,98,050
Other Press Receipts	1,03,296	17,719	55,401	1,00,605	39,333	56,924	74,758	16,995	12,829	48,146	3,715	5,29,721
TOTAL RECEIPTS UNDER STATIONERY AND PRINTING . . . . . Rs.	4,40,760	17,730	1,43,356	1,34,622	1,33,409	1,93,356	1,34,480	48,943	21,904	62,554	5,886	13,37,000
Total India converted into £ at Rs. 15 = £1											**£**	**89,134**

No. 44B.—ACCOUNT of CHARGES for STATIONERY and PRINTING for the Year ended 31st March 1916.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
CHARGES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stationery Office at the Presidency . . .	2,46,159	...	65,207	46,157	...	...	...	...	...	...	...	3,57,523
Purchase of Stationery	33,28,006	24,797	4,89,576	5,62,038	29,704	60,792	1,19,692	30,134	18,351	4,352	4,083	46,72,425
Printing at Private Presses	10,153	10,251	43,496	5,341	2,956	...	38,520	...	2,033	55,173	1,433	1,69,856
Printing Establishment and Charges (as per details in Account No. 44C)	9,35,030	49,981	5,75,874	4,91,956	6,14,589	4,10,433	3,65,194	3,72,510	3,71,761	1,47,046	1,20,355	44,54,749
Refunds	6,977	28	289	472	998	578	...	96	62	63	121	9,684
Stationery supplied from Central Stores to the several Governments . .	*—37,00,393*	22,991	7,93,125	5,80,039	7,27,549	5,17,829	2,72,553	2,96,154	2,79,537	1,64,330	52,286	...
Ditto ditto Postal and Telegraph Department .	*—3,59,567*	...	...	...	...	...	...	...	...	...	...	*—3,59,567*
TOTAL CHARGES IN INDIA Rs.	4,66,385	1,08,548	19,67,567	16,86,003	13,75,796	9,89,632	7,95,959	6,92,894	6,71,744	3,70,964	1,79,178	93,04,670
Total Charges in India converted into £ at Rs. 15= £1											**£**	**620,311**
CHARGES IN ENGLAND:												
Stationery, Printing, and Book-binding, for the India Office, etc.											7,030	
Stores for India											103,703	
TOTAL CHARGES IN ENGLAND												110,733
TOTAL CHARGES FOR STATIONERY AND PRINTING £												731,044

No. 44C.—DETAILED ACCOUNT of PRINTING ESTABLISHMENT and CHARGES for the Year ended 31st March 1916.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintending Officers	24,234	3,930	25,811	25,361	24,638	17,459	9,399	15,289	18,711	9,770	3,950	1,78,552
Establishment	8,07,495	18,225	3,18,186	3,04,167	3,86,549	2,25,255	1,50,852	2,68,705	1,78,431	1,09,498	95,151	28,62,514
Purchase of Materials and Stock	53,438	15,453	91,199	96,444	50,121	62,742	80,558	24,779	1,01,222	12,882	3,215	5,92,053
Work done at contract rate	3,79,516	395	...	...	35,951	18,512	102	—364	27,168	...	879	4,62,159
Travelling and other Allowances	16,182	421	43,418	6,202	4,780	14,021	13,344	386	5,142	1,468	6,005	1,11,369
Official Postage	1,38,067	257	16,188	15,709	3,705	29,988	14,433	17,932	22,824	4,740	7,079	2,70,922
Contingencies	81,003	1,015	95,104	41,342	78,845	39,071	12,364	15,231	18,618	5,307	4,109	3,92,009
Lithography	1,931	10,285	...	2,731	...	3,385	84,142	30,552	...	3,381	...	1,36,407
Government Publications	...	...	...	...	30,000	...	...	...	...	...	...	30,000
Branch Press (Simla)	2,94,402	...	...	...	...	...	...	...	...	...	...	2,94,402
Monotype Press (Simla)	86,334	...	...	...	...	...	...	...	...	...	...	86,334
Foreign Department Press	25,379	...	...	...	...	...	...	...	...	...	...	25,379
Private Secretary's Press	30,197	...	...	...	...	...	...	...	...	...	...	30,197
Residency and Agency Presses	27,202	...	...	...	...	...	...	...	...	...	...	27,202
Jail Presses, Mercara, Coorg and Delhi	10,705	...	...	...	...	...	...	...	...	...	...	10,705
	19,76,585	49,981	5,89,906	4,91,956	6,14,589	4,10,433	3,65,194	3,72,510	3,72,116	1,47,046	1,20,388	55,10,704
Deduct—Printing Works done for Postal and Telegraph Department	*10,41,535*	...	*14,032*	...	...	...	...	...	*355*	...	*33*	*10,55,955*
TOTAL PRINTING ESTABLISHMENT AND CHARGES AS IN ACCOUNT No. 44B.	9,35,050	49,981	5,75,874	4,91,956	6,14,589	4,10,433	3,65,194	3,72,510	3,71,761	1,47,046	1,20,355	44,54,749
											Total India converted into £ at Rs. 15=£1	**£ 296,983**

No. 44D.—STATEMENT showing the value of STATIONERY STORES (*a*) supplied to the various Departments of Government in the Year ended 31st March 1916.

DETAILS OF DEPARTMENTS.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue, including District Administration	3,162	12,446	1,98,757	1,04,829	37,065	49,463	66,748	41,505	51,227	32,836	19,377	6,17,415
Opium	...	...	...	350	...	209	...	...	...	...	...	559
Salt, Customs and Excise	2,513	...	9,856	26,571	1,556	1,600	193	1,732	3,009	520	309	47,859
Forest	1,976	326	12,921	6,782	707	4,653	3,792	4,137	753	7,071	2,576	45,694
Stamps, Income Tax and Registration	979	...	10,977	9,263	9,219	755	255	1	2,771	505	712	35,437
Postal and Telegraph	3,17,751	...	9,227	32,763	...	...	...	...	...	...	...	3,59,741
Mint	2,053	...	...	839	...	...	...	...	...	...	...	2,892
General Administration	53,436	5,756	16,502	36,091	12,252	11,463	43,249	6,543	11,548	6,386	5,051	2,08,277
Law Courts and Jails	5,025	11,485	67,188	40,832	30,690	41,673	65,387	8,273	11,049	9,870	1,339	2,92,811
Police	2,147	9,488	23,512	57,803	32,644	32,045	26,655	18,739	19,419	4,330	1,766	2,28,548
Education	322	2,606	21,787	30,335	11,013	7,905	6,782	4,083	6,274	2,768	4,248	98,123
Medical	1,123	2,277	7,368	9,520	3,571	4,211	4,189	2,432	1,561	1,500	1,485	39,237
Printing	...	...	...	...	(*b*)5,28,361	3,86,875	...	...	...	83,955	16,763	10,15,954
Ecclesiastical, Political, Ports and Pilotage, Agriculture, Scientific and Miscellaneous and other Civil Departments	98,398	4,517	24,931	22,170	4,834	3,939	10,218	2,141	2,411	2,503	1,918	1,77,980
Military and Marine	2,27,045	...	17,491	86,943	...	...	...	...	...	...	...	3,31,479
Public Works	4,729	4,047	42,307	47,260	11,747	33,830	30,050	14,078	11,834	20,069	5,171	2,25,122
TOTAL SUPPLIES IN INDIA	7,20,659	52,948	4,62,824	5,12,351	6,83,659	5,78,621	2,57,518	1,03,664	1,21,856	1,72,313	60,715	37,27,128
Total India converted into £ at Rs. 15=£1											**£**	**248,475**

(*a*) Inclusive of cost of paper supplied for printing work not incorporated in Account No. 44 E.
(*b*) Including cost of stationery used in the office of the Controller, Stamps, Stationery and Printing.

No. 44E.—STATEMENT showing the value of PRINTING work, including cost of PAPER and binding MATERIALS, etc., supplied to the various Departments of Government in the Year ended 31st March 1916.

DETAILS OF DEPARTMENTS.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue, including District Administration	8,139	4,323	1,66,812	77,170	11,381	1,80,328	61,497	1,38,086	42,451	56,407	22,975	7,70,069
Opium	...	...	...	...	...	6	...	...	...	...	96	102
Salt, Customs and Excise	7,795	...	34,181	22,925	6,726	9,848	215	29,705	4,755	6,096	5,455	1,27,701
Forest	15,397	153	7,984	6,525	539	12,511	4,785	11,287	1,676	14,519	3,003	78,139
Stamps, Income Tax and Registration	21	151	1,448	14,890	440	8,247	665	...	2,563	3,259	15,856	47,540
Postal and Telegraph	10,41,535	...	12,223	340	...	...	...	...	355	1,139	33	10,55,625
Mint	957	...	...	477	...	...	...	...	...	...	...	1,434
General Administration	7,64,924	19,207	1,92,409	4,08,985	2,18,570	1,78,537	1,46,044	2,09,844	1,70,390	1,14,491	1,42,458	25,65,859
Law *Courts* and Jails	63,154	3,886	56,344	65,155	65,051	77,528	44,616	46,646	32,581	28,252	26,732	5,10,045
Police	6,870	8,833	34,427	26,574	59,019	86,819	51,801	73,714	31,897	24,840	37,850	4,42,644
Education	136	1,272	22,499	18,198	24,252	18,858	9,625	30,013	13,158	3,601	5,281	1,46,893
Medical	12,359	2,542	9,301	12,563	7,609	14,242	11,157	16,788	19,004	17,464	16,725	1,39,754
Printing	1,71,659	393	16,398	18,934	3,692	8,269	2,782	8,273	3,75,522	2,093	...	6,08,015
Ecclesiastical, Political, Ports and Pilotage, Agriculture, Scientific and Miscellaneous and other Civil Departments	1,45,412	1,282	44,970	33,526	2,57,181	3,343	8,792	17,668	35,932	24,619	16,899	5,89,624
Military and Marine	8,91,810	...	13,204	15,338	...	...	...	9,724	229	1,583	1,877	9,33,765
Public Works	1,01,965	1,814	46,764	15,285	35,168	82,264	18,297	48,458	42,968	10,238	10,085	4,13,306
TOTAL SUPPLIES IN INDIA	32,32,133	43,856	6,58,964	7,36,885	6,90,128	6,80,800	3,60,276	6,40,206	7,73,581	3,08,601	3,05,385	84,30,815
											Total India converted into £ at R15=£1	**£ 562,054**

No. 45.—ACCOUNT of EXCHANGE (*a*) CREDITED AS REVENUE in the year ended 31st March 1916.

India.		Credit.	Debit.
	Rs.	Rs.	Rs.
On bills and telegraphic transfers on India—			
Amounts of bills drawn	30,36,57,471		
Sterling (£20,354,517-5-5) received in respect of bills drawn converted at 1*s.* 4*d.* the rupee	30,53,17,759		
Gain by exchange	(*b*) 16,60,288		
Deduct—Amount credited to Gold Standard Reserve (*vide* Account No. 88) in respect of bills (Rs. 11,29,95,000) the proceeds of which have been appropriated to the Reserve (£41,187-13-10)	*6,17,815*		
Gain credited to revenue	...	10,42,473	...
On sterling bills and telegraphic transfers on London—			
Amount of bills drawn (£4,893,000) converted at 1*s.* 4*d.* the rupee (*c*)	7,33,95,000		
Amount of rupees received in respect of sterling bills	7,38,27,583		
Gain by exchange	(*b*) 4,32,583		
Deduct—Amount credited to Gold Standard Reserve (*vide* Account No. 88) in respect of bills (£225,000) paid from the Reserve	*19,892*		
Gain credited to revenue	...	4,12,691	
On other transactions—			
Persia bills	...	...	3,39,800
Family remittances of members of the Indo-European Telegraph Department	...	...	1,549
TOTAL INDIA		14,55,164	3,41,349
NET		11,13,815	...
Converted into £ at Rs. 15 = £1		**74,254**	...

(*a*) Exchange represents the difference between the equivalent of the sterling amount converted at 16*d.* the rupee and at the average rate or at contract and fixed rates. The usual practice in the past has been to calculate the gain or loss by exchange with reference to the amount of remittance assumed to be made from India to England to meet the net expenditure of the Government of India in England. The gain or loss so calculated was adjusted partly under Revenue and partly under Capital accounts by *per contra* debit or credit, as the case might be, to the head "Exchange on Remittance Accounts" under which all transactions had been recorded during the year. This procedure has been abandoned and the actual gain or loss by exchange on the actual remittances between India and England is now shown as a credit or debit under "Exchange" without regard to the amount of net expenditure in England for which remittances from India may be necessary. The profit or loss arising on the remittances of funds for the Gold Standard Reserve is, however, credited or debited to that Reserve. The head "Exchange on Remittance Account," was consequently abolished.

(*b*) The average rate of exchange on council bills drawn during the year was thus 1*s.* 4·0874821*d.* the rupee and on sterling bills on London 1*s* 3·9062501*d.* the rupee.

(*c*) Amounts of sterling bills and telegraphic transfers on London sold during 1915-16 and the actual rupee value received in respect thereof were—

	£	Rs.
Calcutta	2,125,000	3,20,62,868
Madras	118,000	17,80,432
Bombay	2,650,000	3,99,84,283
	4,893,000	7,38,27,583
Deduct—Amount paid from Gold Standard Reserve in England	*225,000*	*33,94,892*
	4,668,000	7,04,32,691

No. 46A—ACCOUNT of MISCELLANEOUS RECEIPTS for the Year ended 31st March 1916.

	India, General.	North-West Frontier.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Gain by Exchange	...	...	...	...	...	...	...	...	...	...	397	397
Premium on Bills	1,35,801	1,619	25,578	1,07,772	30,611	7,170	3,356	39,034	10,247	1,136	4,267	3,66,591
Unclaimed Deposits	77,209	8,414	2,40,187	59,686	5,42,506	1,40,400	82,028	68,173	1,42,811	1,17,954	34,410	15,13,778
Treasure Trove	332	...	8,995	724	...	375	208	...	700	355	2	11,691
Unclaimed Bills of Exchange of more than three years' standing	136	7	159	72	79	31	208	30	252	...	2	976
Sale-proceeds of Durbar Presents	4,502	...	...	79	1,500	13	497	11	1,372	...	...	7,974
Sale of Old Stores and Materials	10,672	587	2,944	4,896	1,638	6,758	6,069	2,052	1,980	83[illegible]	283	38,715
Sale of Land and Houses, etc.	118	107	2,656	...	925	12,803	35,311	...	68	25,2[illegible]9	61	77,338
Government Audit Fees	7,761	1,221	34,654	13,234	25,319	84,140	11,693	300	14,935	728	...	1,93,985
Contributions	24	...	32,339	...	...	..	15,152	...	135	54,008	29	1,01,687
Rents	2,091	...	14	10,045	14,806	1,36,051	5,822	...	6,817	14,527	1,998	1,92,171
Rates and Taxes	...	...	...	...	...	...	...	...	...	...	430	430
Miscellaneous Fees, Fines, and Forfeitures	79,119	2,606	21,834	8,845	10,125	1,577	21,573	18,066	1,243	39.[illegible]	611	1,65,992
ercentages chargeable on European Stores, etc.	72,329	97	32,530	17,197	16,673	5,709	8,592	17,903	2,496	5,116	328	1,78,970
xtraordinary Items	324	...	1,225	2,183	...	1,124	3,04,276	...	...	11,697	100	3,20,929
Percentage on Capital cost of furniture supplied to High Officers	13,275	2,900	725	183	...	..	804	...	384	2,600	2,100	22,971
Recoveries of Famine Expenditure	...	...	...	191	...	2,984	...	...	...	54	...	3,229
Value of old Currency Notes assumed to be no longer in circulation	39,585	...	6,340	12,200	...	4,475	4,010	...	...	...	...	66,610
Receipts on account of lapsed Wasika pensions payable in lieu of interest on the Oudh Loans	...	...	...	...	...	16,959	...	...	...	...	...	16,959
Receipts arising out of war adjusted in the Civil Department	...	...	...	...	10,815	...	...	...	...	...	...	10,815
Miscellaneous	1,05,678	1,23,762	13,683	26,208	68,389	74,785	2,50,473	81,944	1,41,940	1,842	3,650	8,97,354
TOTAL RECEIPTS IN INDIA	5,48,956	1,46,320	4,23,863	2,63,515	7,23,386	4,95,354	7,50,072	2,27,513	3,25,380	2,36,535	48,66[illegible]	41,89,562

Total India converted into £ at R15=£1 **£ 279,304**

RECEIPTS IN ENGLAND:

Receipt in respect of expenditure incurred on Diplomatic and Consular Services in Persia		12,851
From the Commissioners of Inland Revenue: allowance in respect of the assessments of Income Tax made at the India Office		1,800
Conscience Money		3
Miscellaneous Fees, etc.		208
Sale proceeds of unserviceable stores and receipts on sundry accounts		557
		15,419
Miscellaneous Receipts connected with the supply of Stores to India:	£	
Fines and Penalties incurred by Contractors in providing Stores (*less* refunds)	5,194	
Sale proceeds of sawdust, etc.	132	
Inspection of Stores for the Imperial Government, etc.	2,124	
		7,450
TOTAL RECEIPTS IN ENGLAND	£	22,869
TOTAL MISCELLANEOUS RECEIPTS	£	302,173

No. 46B -- ACCOUNT of MISCELLANEOUS CHARGES for the Year ended 31st March 1916.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ALLOWANCES, REWARDS, ETC.:												
Rewards for Proficiency in Oriental Languages, etc.	3,380	5,408	3,270	16,840	6,069	16,150	12,276	60,198	12,269	750	6,750	1,43,360
Annual Stipends to holders of Literary Titles	600	...	1,498	600	2,200	952	700	1,019	800	100	300	8,769
REMITTANCE CHARGES:												
Charges for Remittance of Treasure	1,46,412	2,344	48,885	34,444	22,855	91,534	35,963	49,648	14,110	12,155	18,161	4,76,511
Loss on Specie Remittances	...	...	44	8	...	...	...	...	...	...	...	52
Discount on Bills	...	...	...	...	...	...	...	274	...	...	...	274
Loss by Exchange on local transactions	2,612	...	...	...	...	..	...	...	...	...	6	2,618
BOOKS AND PERIODICALS:												
Subscription to Periodicals, etc.	1,16,133	...	37,369	3,600	9,631	...	...	...	1,554	...	2,631	1,70,918
Cost of Books and Publications	— 1,188	...	12,314	17,389	600	16,547	...	8,110	...	178	...	53,950
CHARITY:												
Donations for Charitable Purposes	27,619	1,117	78,758	67,762	5,17,542	1,18,603	3,148	10,959	9,000	1,497	5,114	8,41,119
Charges on account of European Vagrants	1,559	...	519	10,313	5,414	3,430	2,981	536	108	215	56	25,131
MISCELLANEOUS:												
Rewards for Destruction of Wild Animals	1,803	355	22,356	8,228	16,659	18,214	2,978	94,885	6,965	22,405	10,601	2,05,509
Petty Establishments	32,379	30,690	20,898	85	24,375	12,093	2,73,557	4,240	54,393	25,825	31,980	5,10,515
Special Commissions of Enquiry	81,815	...	17,918	7,660	2,074	431	...	...	...	...	38	1,09,936
Irrecoverable Temporary Loans written off	4,783	115	3,066	25,338	2,707	9,089	3,169	7,732	7,757	4,090	431	68,277
Charges for search for hidden treasure	...	...	3	60	...	50	...	162	...	...	...	275
Rents, Rates, and Taxes	83,238	...	5,818	2,79,066	25,194	...	3,341	1,75,293	324	7,983	6,889	5,87,146
Contributions	60,251	712	2,61,189	59,855	4,562	88,199	6,503	96,289	20,327	68,217	2,78,330	9,44,444
Extraordinary Items	...	...	382	...	...	...	...	...	...	...	...	382
Kheddah Charges	...	...	...	...	...	...	...	...	12,199	...	...	12,199
Miscellaneous Charges for Treatment of Patients at the Pasteur Institute	210	80	1,547	1,122	1,535	5,418	14,852	2,557	1,135	329	633	29,418
Refund of Value of old Currency Notes credited to Government	1,125	...	...	...	...	...	30	...	...	...	...	1,155
Subsidies for Land Communications	...	...	...	...	...	...	...	19,776	...	15,540	40,010	75,326
Miscellaneous and Unforeseen Charges	1,06,170	28,752	4,827	2,76,998	7,213	37,471	12,765	16,571	1,756	1,899	1,38,616	6,33,038
Miscellaneous Refunds	1,56,087	1,574	1,201	9,927	12,692	4,881	30,484	2,200	3,760	6,902	50	2,29,758
Payments arising out of the War adjusted in the Civil Department	4,43,840	...	28,096	2,97,695	1,21,831	5,081	32,202	13,006	15,815	744	3,109	9,61,419
TOTAL CHARGES IN INDIA	12,68,888	71,147	5,49,958	11,17,000	7,83,153	4,28,143	4,34,949	5,63,455	1,62,272	1,68,829	5,43,705	60,91,499

Total India converted into £ at R15 = £1 **£ 406,100**

	£	£
CHARGES IN ENGLAND:		
Examination Expenses and Allowances of Candidates for the Indian Civil Service		8,723
Expenditure in connection with the Royal Commission on the Public Services in India		8,139
Subscriptions to Charities (Strangers' Home for Asiatics, Seamen's Hospital Society, Soldiers' Daughters' Home, etc.)		370
Composition in lieu of Stamp Duty on India Bonds and India Bills		775
Contribution towards the expenses of the International Tariffs Bureau		215
Grant to the funds of the Burma Society		300
Miscellaneous expenditure		165
		18,687
Miscellaneous Charges connected with the supply of Stores to India:		
Payments in respect of Marine Insurance owing to the War	2,323	
Stores lost *ex* various ships sunk by enemy submarines	35,142	
Other Stores lost or damaged in transit to India	148	
Contributions to general average	1,162	
	38,775	
Commission on Freight, Lighterage, Dock Dues, Packing, etc.	8,877	
		47,652
TOTAL CHARGES IN ENGLAND		£ 66,339
TOTAL MISCELLANEOUS CHARGES		£ 472,439

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1915-1916.

Section F.—Famine Relief and Insurance.

Expenditure £1,000,000.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Expenditure.
				£	£
Famine Relief . .	47	Charges	126	...	74,695
Construction of Protective Railways . .	48	Capital Expenditure . . .	127	...	—193
Construction of Protective Irrigation Works.	48A	Capital Expenditure . . .	131	...	500,193
	48B	Detailed account of Ordinary Capital Expenditure to 31st March 1916 .	132	205,901	...
	48C	Summary of Capital Expenditure on Construction of Protective Railways and Irrigation Works to 31st March 1916 . . .	133	11,670,500	...
Reduction or Avoidance of Debt [. .	49	Charges	134	...	425,305
				Total	1,000,000

No. 47.—ACCOUNT of FAMINE RELIEF for the year ended 31st March 1916.

	India.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Salaries and Establishments	7,619	...	...	...	...	763	...	...	13,251	...	...	21,633
Relief Works in Charge of Civil Officers—												
Communications:												
Wages of labour	...	...	...	...	...	...	...	...	44,325	...	...	44,325
Other charges	...	...	...	...	...	...	...	...	510	...	...	510
Miscellaneous Public Improvements:												
Wages of labour	...	...	...	...	...	...	...	...	...	...	...	...
Other charges	...	...	...	...	...	...	...	...	...	...	...	...
Irrigation:												
Wages of labour	...	...	...	...	...	...	...	...	...	...	...	...
Other charges	...	...	...	...	...	...	...	...	...	...	...	...
Relief Works in Charge of Public Works Officers—												
Communications:												
Wages of labour	...	...	...	...	...	6,929	...	...	...	...	...	6,929
Other charges	...	...	...	...	...	2,090	...	...	...	...	...	2,090
Miscellaneous Public Improvements:												
Wages of labour	...	...	...	...	...	146	...	...	...	...	...	146
Other charges	...	...	...	...	...	12	...	...	...	...	...	12
Irrigation:												
Wages of labour	...	...	...	...	...	10,378	...	...	...	...	...	10,378
Other charges	...	...	...	...	...	9,809	...	...	...	...	...	9,809
Relief to people employed otherwise than on Relief Works—												
Gratuitous Relief	...	...	...	1,774	...	493	...	...	7,049	...	...	9,316
Miscellaneous:—												
Advances for aided private works	...	...	...	...	...	*—2,505*	...	...	...	...	...	*—2,505*
Measures for protection of Cattle	1,03,475	...	...	...	...	7,543	8,67,173	...	...	...	...	9,78,191
Other expenditure	19,000	...	...	...	...	10,219	...	...	10,367	...	...	39,586
TOTAL CHARGES IN INDIA ₹	1,30,094	...	...	1,774	...	45,877	8,67,173	...	75,502	...	...	11,20,420
Total India converted into £ at ₹15=£1 £												**74,695**

No. 48.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS during, and to end of, the Year 1915-1916.

RAILWAYS.	EXPENDITURE DURING THE YEAR.				TOTAL EXPENDITURE TO END OF THE YEAR.			REMARKS.
	Charged to Protective Works. India.	Charged to Protective Works. England.	Charged to Revenue and to Capital Expenditure not charged to Revenue.	TOTAL.	Charged to Protective Works.	Charged to Revenue and to Capital Expenditure not charged to Revenue.	TOTAL.	
	₹	₹	₹	₹	₹	₹	₹	
Assam-Behar—Assam-Behar Section	...	...	...	...	24,29,950	1,02,35,700	(a)1,26,65,650	(a) Outlay to end of 1891-92; subsequent outlay included with Eastern Bengal Railway.
Do. Tirhoot Section	...	...	...	...	18,60,610	31,03,380	(b)49,63,990	(b) Outlay to end of 1888-89; subsequent outlay included with Tirhoot Railway.
Bilaspur-Etawah Survey	...	...	...	...	1,80,876	—*1,05,744*	75,132	
Bellary-Kistna	...	...	...	...	86,34,883	79,43,533	1,65,78,416	
Bellary-Royadrug	...	...	...	...	7,74,067	(d)7,396	7,81,463	(d) Survey outlay brought on to construction accounts.
Dharmapuri-Hossur	—2,896	...	...	—2,896	21,21,275	(e)16,965	21,38,240	(e) Ditto ditto.
East Coast	...	...	...	...	4,41,85,975	5,33,03,840	9,74,89,815	
Guntakal-Mysore Frontier	...	...	...	...	1.30,053	58,05,183	59,35,236	
Hospet-Kottur	...	...	...	...	15,06,566	(d)8,539	15,15,105	
Morappur-Dharmapuri	...	...	...	...	8,41,388	(d)4,135	8,45,523	
Rewari-Ferozepur	...	...	...	...	1,22,45,033	7,24,833	(c)1,29,69,866	(c) Outlay to end of 1895-96; subsequent outlay included with Rajputana-Malwa Railway.
South Indian	...	...	...	...	24,87,256	3,82,29,688	4,07,16,944	
Southern Mahratta (depreciation on works)	...	...	...	...	97,674	4,29,397	5,27,071	
Tiruppatur-Krishnagiri	...	...	...	...	10,72,627	(d)11,043	10,83,670	
Vizagapatam-Raipur Survey	...	...	...	...	1,60,536	84,499	2,45,035	
TOTAL ₹	—2,896	...	...	—2,896	7,87,28,769	11,98,02,387	19,85,31,156	
	—2,896							
	—193	...						
Total converted into £ at ₹15=£1 £	—193		...	—193	**5,248,584**	**7,986,826**	**13,235,410**	

NOTE—Details of the expenditure for the construction of these Lines are given in Account No. 74, pages 270 and 271, in which the Expenditure charged to Protective Works is incorporated and deducted at foot.

No. 48A.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE IRRIGATION WORKS during, and to end of, the Year 1915-1916.

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.						
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Accounts.*	NET TOTAL	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Accounts.*	NET TOTAL.
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras.														
Venkatapuram Tank Project	6,243	1,298	84	...	7,625	*242*	7,383	2,81,950	58,305	4,189	...	3,44,444	*288*	3,44,156
Bhavanasi Tank Project	32,038	6,700	...	...	38,738	...	38,738	1,25,861	21,003	...	...	1,46,864	*140*	1,46,724
Rushikulya Project	1,900	370	...	...	2,270	...	2,270	38,07,157	8,04,199	1,27,321	...	47,38,677	*65,855*	46,72,822
Mopad Project	2,72,992	58,164	460	...	3,31,616	*1,938*	3,29,678	10,07,724	1,92,342	2,24,413	...	14,24,479	*9,124*	14,15,355
TOTAL	3,13,173	66,532	544	...	3,80,249	*2,180*	3,78,069	52,22,692	10,75,849	3,55,923	...	66,54,464	*75,407*	65,79,057
Bombay.														
Godavari Canal	2,13,938	78,103	421	*—1,601*	2,90,861	...	2,90,861	78,92,733	12,40,612	2,21,998	2,246	93,57,589	*2,027*	93,55,562
Gokak Canal, 1st Section	...	...	...	...	...	...	...	3,24,798	70,281	5,911	...	4,00,990	*51*	4,00,939
Mhaswad Tank	...	...	...	...	...	...	...	15,98,308	3,45,781	62,937	...	20,07,026	*1,473*	20,05,553
Nira Canal including Shetphal Tank	2,047	112	...	...	2,159	...	2,159	48,23,666	11,58,484	1,22,968	...	61,05,118	*8,382*	60,96,736
Chankapur Tank	31,194	6,301	468	...	37,963	...	37,963	14,62,649	3,05,614	57,957	...	18,26,220	*2,132*	18,24,088
Maladevi Tank	...	...	...	...	...	*78*	*—78*	2,42,869	60,546	1,473	...	3,04,888	*2,847*	3,02,041
Pravara River Works—Ojhar Right Bank Canal	6,18,359	1,55,481	5,357	...	7,79,197	*1,275*	7,77,922	44,74,114	9,22,560	3,42,558	*—154*	57,39,078	*3,966*	57,35,112
Budhihal Tank	295	63	4	...	362	*171*	191	3,97,777	89,478	5,022	...	4,92,277	*1,379*	4,90,898
Nira Right Bank Canal	22,16,552	3,44,072	3,178	*—11,936*	25,51,866	*1,474*	25,50,392	(*d*) 76,83,100	10,66,123	5,31,442	7,809	92,88,474	*3,667*	(*d*) 92,84,807
TOTAL	30,82,385	5,84,132	9,428	*—13,537*	36,62,408	*2,998*	36,59,410	2,89,00,014	52,59,479	13,52,266	9,901	3,55,21,660	*25,924*	3,54,95,736
United Provinces of Agra and Oudh.														
Ajwante Tank	1,174	38	2	...	1,214	...	1,214	1,174	38	2	...	1,214	...	1,214
Ahsan Canal	71,671	7,377	514	*—7,606*	71,956	*552*	71,404	38,96,367	6,81,964	86,123	37,623	47,02,077	*6,316*	46,95,761
Ahwa Canal	25,705	5,527	385	*—4,170*	27,447	*36*	27,411	63,24,034	14,34,052	1,83,353	45,699	79,87,138	*11,340*	79,75,798
Ain Canal	2,07,915	44,734	—395	*—32,280*	2,19,974	*467*	2,19,507	46,79,820	8,82,147	1,88,862	31,741	57,82,570	*6,566*	57,76,004
Akhara Tank	25,885	5,551	387	...	31,823	...	31,823	46,825	10,053	699	...	57,577	...	57,577
Bhuj and Garhmau Canals	2,273	319	23	1,910	4,525	...	4,525	6,60,059	1,42,071	5,538	*—905*	8,06,763	*8*	8,06,755
Bori Nadi Scheme	22,976	2,549	*—19,635*	*—1,296*	4,594	...	4,594	2,98,782	66,013	25,528	...	3,90,323	*30*	3,90,293
Jaggar Canal	8,66,028	1,20,947	31,118	15,206	10,33,299	*1,465*	10,31,834	19,37,775	3,70,623	2,39,773	67,054	26,15,225	*2,723*	26,12,502
Jhgawan Tank	49,237	11,762	157	...	61,156	...	61,156	2,89,133	53,279	4,772	...	3,47,184	...	3,47,184
Jwar Lake and Canal	71,292	15,184	1,059	...	87,535	...	87,535	1,40,836	23,386	22,231	...	1,87,453	*15*	1,87,438
Khan Canal	...	...	...	...	...	...	...	30,878	1,478	959	...	33,315	...	33,315
TOTAL	13,44,156	2,13,988	13,615	*—28,236*	15,43,523	*2,520*	15,41,003	1,83,05,683	36,65,104	7,58,840	1,81,212	2,29,10,839	*26,998*	2,28,83,841

Bihar and Orissa.														
Dhaka Canal	—541	—116	...	...	—657	...	(c) —657	4,60,506	1,01,467	10,058	...	5,72,031	*1,858*	5,70,173
Tribeni Canal	50,979	10,391	—6,164	...	55,206	*7,611*	47,595	54,14,556	14,56,509	4,51,131	—348	73,21,848	*40,933*	72,80,915
TOTAL	50,438	10,275	—6,164	...	54,549	*7,611*	46,938	58,75,062	15,57,976	4,61,189	—348	78,93,879	*42,791*	78,51,088
Central Provinces and Berar.														
Chandpur Tank	1,884	405	...	...	2,289	...	2,289	5,26,939	1,11,123	5,570	...	6,43,632	*55*	6,43,577
Ghorajheri „	43,719	8,985	786	...	53,490	...	53,490	6,78,852	1,47,712	12,486	...	8,39,050	*6,133*	8,32,917
Khairee „	...	...	...	...	...	...	...	1,27,838	28,519	1,551	...	1,57,908	*513*	1,57,395
Rumal „	...	...	...	...	...	...	...	2,39,411	53,804	3,866	...	2,97,081	*371*	2,96,710
Khairbanda „	...	...	...	...	...	...	...	5,95,440	1,30,274	5,397	...	7,31,111	*281*	7,30,830
Marowda „	...	...	...	...	...	...	...	3,02,482	70,505	3,049	...	3,76,036	*1*	3,76,035
Khapri Aranda „	...	...	...	...	...	...	...	2,70,681	62,133	1,642	...	3,34,456	...	3,34,456
Khola „	...	...	...	...	...	...	...	72,354	18,538	681	...	91,573	...	91,573
Kusrangi „	...	...	...	...	...	...	...	95,734	22,030	1,037	...	1,18,801	...	1,18,801
Khaira Datan „	...	...	...	...	...	...	...	69,810	16,236	884	...	86,930	*1*	86,929
Kukerdehi „	...	...	...	...	...	...	...	78,511	19,060	505	...	98,076	...	98,076
Bainakheri „	3,951	815	...	...	4,766	...	4,766	1,43,445	32,762	771	...	1,76,978	...	1,76,978
Hargahan „	660	86	...	...	746	...	746	1,02,358	24,119	603	...	1,27,080	...	1,27,080
Pindrawan „	1,077	231	...	...	1,308	...	1,308	1,34,970	32,368	738	...	1,68,076	...	1,68,076
Wara „	...	...	...	...	...	...	...	1,55,601	33,512	3,502	...	1,92,615	*86*	1,92,529
Ramtek Reservoir	—2,546	—799	...	...	—3,345	...	—3,345	22,53,606	4,55,147	45,982	...	27,54,735	*6,884*	27,47,851
Barera Kalan	14,134	3,039	...	...	17,173	...	17,173	1,60,566	30,347	1,169	...	1,92,082	*1*	1,92,081
Tendula Canal	10,01,575	1,68,689	8,869	3,568	11,82,701	*5,130*	11,77,571	48,23,497	9,24,090	1,68,618	17,342	59,33,547	*15,841*	59,17,706
Nalashwar Tank	1,21,463	25,620	1,168	...	1,48,251	*14*	1,48,237	3,35,987	70,954	23,157	...	4,29,798	*14*	4,29,784
Jamunia „	86,692	17,926	1,146	...	1,05,764	*217*	1,05,547	3,55,288	77,289	9,029	...	4,41,605	*296*	4,41,310
Kattanjheri „	40,679	8,740	—421	...	48,998	*97*	48,901	1,72,530	29,912	11,551	...	1,73,993	*97*	1,73,896
Chorkamara	1,11,294	21,281	505	...	1,33,080	*24*	1,33,056	2,49,381	48,377	78,304	...	3,76,062	*24*	3,76,038
Bodul Khassa	94,580	18,278	139	...	1,12,997	*21*	1,12,976	2,23,165	43,830	6,055	...	2,73,150	*21*	2,73,129
TOTAL	15,19,162	2,73,296	12,192	3,568	18,08,218	*5,503*	18,02,715	1,21,28,546	24,82,341	3,86,147	17,342	1,50,14,376	*30,619*	1,49,83,757
TOTAL CONSTRUCTION	63,09,314	11,48,223	29,615	—38,205	74,48,947	*20,812*	74,28,135	7,04,31,997	1,40,40,749	33,14,365	2,08,107	8,79,95,218	*2,01,739*	8,77,93,479
Add—Outlay on works which were formerly classed as Protective but are now classed as Productive	...	...	...	...	...	...	...	26,76,286	6,14,635	76,511	...	33,67,432	*4,229*	(a)33,63,203
Deduct—Outlay charged to Minor Works and to Famine Relief	*403*	*86*	...	...	*489*		(c) *489*	*22,22,605*	*7,39,479*	*1,28,834*	...	*30,90,918*	*2,399*	(b)*30 88,519*
	63,08,911	11,48,137	29,615	—38,205	74,48,458	*20,812*	74,27,646	7,08,85,678	1.39,15,905	32,62.042	2,08,107	8,82,71,732	*2,03,569*	8,80,68,163
Carried over	63,08,911	11,48,137	29,615	—38,205	74,48,458	*20,812*	74,27,646	7,08,85,678	1,39,15,905	32,62,042	2,08,107	8,82,71,732	*2,03,569*	8,80,68,163

(a) *N.-W. Frontier Province*—
Lower Swat River . . 26,65,800
Madras—
Satiatope . . . 4,420
Central Provinces—
Asola Menda . . 5,93,937
Wain Ganga . . . 30,576
Mahanadi . . . 68,470
33,63,203
Vide Account No. 75, pages 281 and 284.

(b) Details are given in Account No. 48B, page 132.
(c) Rs. 489 Charged to "43.—Minor Works and Navigation."—*vide* Account No. 63-A., page 184.
(d) Includes Rs. 1,90, 970 on account of outlay on preliminary expenses incurred before the project was actually started now brought on.

No. 48A.—Abstract Account of Capital Expenditure on Construction of Protective Irrigation Works during, and to end of, the Year 1915-1916—*contd.*

Provinces and Canals.	Expenditure during the year.							Total Expenditure to end of the year.						
	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less—Receipts on Capital Account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less—Receipts on Capital Account.*	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	63,08,911	11,48,137	29,615	—38,205	74,48,458	*20,812*	74,27,646	7,08,85,678	1,39,15,905	32,62,042	2,08,107	8,82,71,732	*2,03,569*	8,80,68,163
Works for which neither Capital nor Revenue Accounts are kept.														
India, General	...	...	...	...	...	...	...	...	2,92,747	...	...	2,92,747	...	2,92,747
Rajputana	1,927	3,263	29	...	5,219	...	5,219	55,689	3,33,864	23,187	...	4,12,740	...	4,12,740
Central India	...	...	...	...	...	...	...	23,959	1,82,535	1,759	...	2,08,253	...	2,08,253
Baluchistan	...	...	...	...	...	...	...	...	6,673	495	...	7,168	...	7,168
	1,927	3,263	29	...	5,219	...	5,219	79,648	8,15 819	25,441	...	9,20,908	...	9,20,908
Madras.														
Surveys, etc.	5,143	839	—*13*	...	5,969	...	5,969	3,70,671	14,70,724	90,681	...	19,32,076	...	19,32,076
Buckingham Canal	...	...	...	...	...	...	...	6,54,660	10,670	760	...	6,66,110	...	6,66,110
Siddapur Tank Project	...	...	...	...	...	...	...	5,000	...	...	...	5,000	...	5,000
	5,143	839	—*13*	...	5,969	...	5,969	10,30,351	14,81,394	91,441	..	26,03,186	...	26,03,186
Bombay.														
Surveys and Investigations of Protective Irrigation Works	18,001	18,281	2,235	...	38,517	...	38,517	2,26,950	9,80,442	83,439	114	12,90,945	...	12,90,945
Preparation of projects for Famine Relief programme	...	...	...	...	...	...	...	1,79,502	4,35,398	41,978	—*115*	6,56,763	...	6,56,763
	18,001	18,281	2,235	...	38,517	...	38,517	4,06,452	14,15,840	1,25,417	—*1*	19,47,708	...	19,47,708
Bengal.														
Preparation of programme of Famine Relief Works	...	1,722	...	...	1,722	...	1,722	6,323	58,176	1,431	165	66,095	...	66,095
Enquiries concerning Famine Relief Protective Irrigation Work in Bengal	...	...	...	...	...	...	...	29	...	...	...	29	...	29
	...	1,722	...	...	1,722	...	1,722	6,352	58,176	1,431	165	66,124	...	66,124
United Provinces of Agra and Oudh.														
Surveys and Investigations of Famine Relief Projects	8,540	32,771	923	...	42,234	...	42,234	95,707	4,14,718	18,483	1	5,28,909	...	5,28,909
Preparation of Famine Relief Projects	211	80	...	...	291	...	291	16,783	1,88,817	9,204	3	2,14,807	...	2,14,807
	8,751	32,851	923	...	42,525	...	42,525	1,12,490	6,03,535	27,687	4	7,43,716	...	7,43,716

Punjab.														
Hissar Famine Project	...	...	...	...	...	...	...	8	...	...	...	8	...	8
Ranjoi Canal	...	...	...	...	...	...	...	12,984	2,986	195	...	16,165	...	16,165
Surveys, etc.	...	...	...	...	...	...	...	29,604	...	...	...	29,604	...	29,604
	...	...	...	...	...	...	...	42,596	2,986	195	...	45,777	...	45,777
Burma.														
Surveys for Famine Projects	—3	—1	...	...	—4	...	—4	30,523	38,531	144	...	69,198	...	69,198
Bihar and Orissa.														
Tribeni Canal Extension Scheme	3,092	1,604	...	...	4,696	...	4,696	3,092	1,604	...		4,696		4,696
Preparation of Famine Relief Works	457	7,902	34	...	8,393	...	8,393	19,298	2,33,830	14,770	—165	2,67,733	...	2,67,733
Enquiries concerning Famine Relief Protective Works	...	...	...	...	...	...	...	748	16,512	...	...	17,260	...	17,260
Orissa Coast Canal	...	...	...	...	...	...	...	7,00,690	1,61,120	4,190	...	8,66,000	...	8,66,000
Surveys	...	...	...	...	...	...	...	7,540	5,303	276	...	13,119	...	13,119
Sikranas Canal Project	...	...	...	...	...	...	...	2,135	...	...	...	2,135	...	2,135
Karmanasha Project	555	2,927	...	...	3,482	...	3,482	3,961	9,295	...	...	13,256	...	13,256
	4,104	12,433	34	...	16,571	...	16,571	7,37,464	4,27,664	19,236	—165	11,84,199	...	11,84,199
Central Provinces and Berar.														
Tank Projects, Surveys, etc.	64,098	1,19,915	1,621	—31,425	1,54,209	...	1,54,209	5,53,297	23,11,234	1,45,805	12,195	30,22,531	..	30,22,531
GRAND TOTAL	64,10,932	13,37,440	34,444	—69,630	77,13,186	*20,812*	76,92,374	7,38,84,851	2,10,71,084	36,98,839	2,20,305	9,88,75,079	*2,03,569*	9,86,71,510
Deduct—Amount transferred on account of Protective Irrigation Works charged outside the Famine Insurance Grant *vide* Account No. 60B, Page 164							*1,89,478*							*23,42,770*
NET CHARGED TO THE FAMINE INSURANCE GRANT ON ACCOUNT OF PROTECTIVE IRRIGATION WORKS							75,02,896							9,63,28,740
Total converted into £ at R15=£1 £							500,193							6,421,916
India £							494,629							6,303,306
England £							5,564							118,610

No. 48B.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on IRRIGATION MINOR WORKS to 31st March 1916, on which the EXPENDITURE is now charged to PROTECTIVE.

PROVINCES AND CANALS.	Works.	Establishment.	Tools and Plant.	TOTAL.	*Less Receipt on Capital Account.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay.						
Gokak Canal, First Section and Storage Works	75,380	21,680	6,330	1,03,390	*50*	(*d*)1,03,340
Mhasvad Tank	2,94,674	54,230	28,800	3,77,704	*830*	3,76,874
Nira Canal	5,34,505	2,13,610	61,920	8,10,035	*1,270*	8,08,765
Chankapur Tank	16,806	12,400	5,110	34,316	...	34,316
Maladevi Tank	3,857	9,380	100	13,337	...	13,337
Bhudial Tank	3,67,463	82,639	5,018	4,55,120	*249*	(*e*)4,54,871
Pravara River Works—Ojhar Right Bank Canal	4,35,369	94,931	6,191	5,36,491	...	(*f*)5,36,491
	17,28,054	4,88,870	1,13,469	23,30,393	*2,399*	23,27,994
United Provinces of Agra and Oudh.						
Betwa Canal	21,534	1,51,060	6,440	1,79,034	...	1,79,034
Pahuj and Garhman Canals	2,52,588	55,235	7,452	3,15,275	...	3,15,275
	2,74,122	2,06,295	13,892	4,94,309	...	4,94,309
Bihar and Orissa.						
Dhaka Canal	16,792	5,586	...	22,378	...	(*b*)22,378
Tribeni Canal	1,05,502	15,961	...	1,21,463	...	(*c*)1,21,463
	1,22,294	21,547	...	1,43,841	...	1,43,841
Central Provinces and Berar.						
Marowda Tank	78,903	18,148	1,184	98,235	...	98,235
Khapri Aranda „	19,232	4,423	289	23,944	...	23,944
Jumania „	...	145	...	145	...	145
Kattanjheri „	...	51	...	51	...	51
	98,135	22,767	1,473	1,22,375	...	(*a*) 1,22,375
GRAND TOTAL	22,22,605	7,39,479	1,28,834	30,90,918	*2,399*	(*g*)30,88,519
Net Total converted into £ at R15=£1						**£ 205,901**

(*a*) Includes Rs. 1,22,179 charged to "33.—Famine Relief." (*b*) Includes Rs. 14,117 charged to "33.—Famine Relief." (*c*) Include Rs. 1,01,740 charged to "33.—Famine Relief."
(*d*) Outlay ceased to be charged to Protective after 31st March 1889. (*e*) Includes Rs. 4,25,283 charged to "33.—Famine Relief."
(*f*) Includes Rs. 5,13,868 charged to "33—Famine Relief."
(*g*) Minor works— Works for which Capital and Revenue Accounts are kept, Imperial, Rs. 15,46,116; Provincial, Rs. 3,42,593; Works for which neither Capital nor Revenue Accounts are kept, Rs. 22,623; Famine Relief, Rs. 11,77,187.

No. 480.—SUMMARY of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS and IRRIGATION WORKS.

YEARS.	STATE RAILWAYS.			IRRIGATION.			TOTAL.		
	India.	England.	TOTAL.	India.	England.	TOTAL.	India.	England.	TOTAL.
	£	£	£	£	£	£	£	£	£
1881-82	454,935	...	454,935	90,299	...	90,299	545,234	...	545,234
1882-83	—88,752	...	—88,752	175,629	...	175,629	86,877	...	86,877
1883-84	432,832	...	432,832	188,789	26	188,815	621,621	26	621,647
1884-85	630,971	...	630,971	168,697	...	168,697	799,668	...	799,668
1885-86	392,667	...	392,667	124,538	...	124,538	517,205	...	517,205
1886-87	133,333	...	133,333	71,986	...	71,986	205,319	...	205,319
1887-88	...	...	...	60,670	...	60,670	60,670	...	60,670
1888-89	...	...	...	47,024	...	47,024	47,024	...	47,024
1889-90	...	...	...	47,638	...	47,638	47,638	...	47,638
1890-91	...	...	...	49,594	...	49,594	49,594	...	49,594
1891-92	323,197	...	323,197	50,226	1,728	51,954	373,423	1,728	375,151
1892-93	656,312	...	656,312	36,946	3,583	40,529	693,258	3,583	696,841
1893-94	707,303	...	707,303	37,381	186	37,567	744,684	186	744,870
1894-95	371,245	...	371,245	28,567	173	28,740	399,812	173	399,985
1895-96	353,245	...	353,245	25,545	...	25,545	378,790	...	378,790
1896-97	...	...	...	31,220	...	31,220	31,220	...	31,220
1897-98	...	...	...	25,011	...	25,011	25,011	...	25,011
1898-99	460,235	...	460,235	7,779	...	7,779	468,014	...	468,014
1899-1900	...	...	...	23,930	...	23,930	23,930	...	23,930
1900-01	...	...	...	31,114	...	31,114	31,114	...	31,114
1901-02	...	...	...	65,834	4,858	70,692	65,834	4,858	70,692
1902-03	1,625	...	1,625	91,817	2,925	94,742	93,442	2,925	96,367
1903-04	74,855	21,750	96,605	143,923	523	144,446	218,778	22,273	241,051
1904-05	97,121	18,691	115,812	215,012	...	215,012	312,133	18,691	330,824
1905-06	46,697	8,581	55,278	292,804	3,769	296,573	339,501	12,350	351,851
1906-07	3,442	...	3,442	350,367	6,093	356,460	353,809	6,093	359,902
1907-08	6,561	...	6,561	403,999	13,241	417,240	410,560	13,241	423,801
1908-09	70	...	70	394,175	8,855	403,030	394,245	8,855	403,100
1909-10	12,015	...	12,015	420,376	12,512	432,888	432,391	12,512	444,903
1910-11	26,731	10,164	36,895	351,398	8,262	359,660	378,129	18,426	396,555
1911-12	29,179	15,096	44,275	378,881	4,584	383,465	408,060	19,680	427,740
1912-13	27,399	14,012	41,411	419,166	7,335	426,501	446,565	21,347	467,912
1913-14	7,835	741	8,576	475,267	16,157	491,424	483,102	16,898	500,000
1914-15	—1,311	...	—1,311	483,075	18,236	501,311	481,764	18,236	500,000
1915-16	—193	...	—193	494,629	5,564	500,193	494,436	5,564	500,000
TOTAL	5,159,549	89,035	5,248,584	6,303,306	118,610	6,421,916	11,462,855	207,645	11,670,500

No. 49.—ACCOUNT of REDUCTION or AVOIDANCE of DEBT for INSURANCE against FAMINE, for the Year ended 31st March 1916.

	AMOUNT.
	Rs.
AMOUNT TRANSFERRED FROM REVENUE FOR REDUCTION OR AVOIDANCE OF DEBT—	
India, General	39,09,580
Madras	2,50,000
Bombay	13,70,000
Bengal	60,000
United Provinces of Agra and Oudh	4,50,000
Punjab	1,40,000
Bihar and Orissa	2,00,000
TOTAL . Rs.	63,79,580
Total converted into £ at R15=£1 . £	**425,305**

F.—Famine Relief and Insurance.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1915-1916.

Section G.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance).

Major Head.	No. of Account.	Details of Account.	Page.	Amount of each Account. Detail.	Major Head Total. Expenditure.
					£
Construction of Railways (charged against Revenue in addition to that under Famine Insurance).	50	Capital Expenditure	136	...	..
				Total .	...

No. 50.—ACCOUNT of EXPENDITURE on CONSTRUCTION of RAILWAYS (charged against Revenue in addition to that under FAMINE INSURANCE) for, and to end of, the Year 1915-16.

PROVINCES AND RAILWAYS.	DURING THE YEAR.	TO END OF PREVIOUS YEAR.	TO END OF THE YEAR.	REMARKS.
	Rs.	Rs.	Rs.	
IMPERIAL.				
India.				
Bhopal	...	13,10,570	13,10,570	Details of Construction expenditure on Lines are exhibited in Account No. 74, page 271, in which this expenditure is incorporated and deducted at foot.
Madras.				
Vizagapatam-Raipur Survey	...	84,499	84,499	
East Coast	...	20,12,242	20,12,242	
Punjab.				
North-Western (Frontier Sections)	...	4,88,28,023	4,88,28,023	
Frontier Railway Reserve Material	...	23,00,378	23,00,378	
TOTAL	...	5,45,35,712	5,45,35,712	
Total converted into £ at R15=£1	...	**3,635,714**	**3,635,714**	
CHARGED IN INDIA . £	...	2,254,701	2,254,701	
CHARGED IN ENGLAND . £	...	1,381,013	1,381,013	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1915-1916.

Section H.—Railway Revenue Account.

Revenue £17,977,103, Expenditure £13,901,665.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major head Total. Revenue.	Major head Total. Expenditure.
				£	£	£
Railways	51	Statement showing the percentage of the net Traffic Receipts of Railways on Capital Outlay	139	...	...	...
State Railways	52	Gross Receipts	140	...	38,176,193	...
	52	*Deduct*—Working Expenses	141	...	19,686,677	...
	53A	„ —Surplus profits, etc.	143	...	603,827	...
		Net Receipts	...		17,885,689	
		Interest on Debt	142	...	...	7,923,670
		India State Railways Specific	142	62,782	...	
	53A	„ „ India—State Railways Non-specific	142	4,203,658	...	...
		„ „ England, ditto	142	1,884,162	...	...
	53B	„ „ „ E. I. Railway	144	350,932	...	...
	53C	„ „ „ E. B. Railway	144	44,881	...	...
	53D	„ „ „ North-Western (S. P. and D.) Railway	145	125,339	...	...
	53E	„ „ „ Oudh and Rohilkhand Railway	145	322,615	...	...
	53F	„ „ „ South Indian Railway	145	146,635	...	...
	53G	„ „ „ Great Indian Peninsula Railway	146	272,632	...	...
	53H	„ „ „ Bombay, Baroda and Central India Railway	146	385,084	...	...
	53J	„ „ „ Madras and Southern Mahratta	146	124,950	...	...
	53A	Annuities in purchase of Railways	142		...	3,357,691
	53B	East Indian Railway	144	1,112,560	...	
	53C	Eastern Bengal Railway	144	116,960	...	
	53D	North-Western (Sind, Punjab and Delhi) Railway	145	371,276	...	
	53G	Great Indian Peninsula Railway	146	1,268,514	...	
	53J	Madras & S. M. Railway	146	488,381	...	
	53A	Sinking Funds	142		...	208,893
	53B	East Indian Railway	144	123,716	...	
	53C	Eastern Bengal Railway	144	9,225	...	
	53D	North-Western (Sind, Punjab and Delhi) Railway	145	75,952	...	
	54	Interest chargeable against Companies on Advances	146	...	...	98,953
	55	Interest on Capital deposited by Companies	147	...	...	2,131,862
Subsidised Companies	56	Government share of Surplus Profits and Repayment of Advances of Interest	147	...	91,414	
	57	Land and Subsidy	148	...	...	
Miscellaneous Railway Expenditure.	58	Miscellaneous Charges and Surveys	151	...	...	162,709 17,887
				Total	17,977,103	13,901,665

No. 51.—STATEMENT showing the percentage of the NET TRAFFIC RECEIPTS of RAILWAYS on CAPITAL OUTLAY.

Classes of Railways.	Names of Railways.	Capital at charge, 31st March 1916.*	Net Receipts, 1915-1916 (page 141).	Percentage of Net Receipts on capital outlay (1915-1916).	Percentage of Net Receipts in			
					1914-1915.	1913-1914.	1912-1913.	1911-1912.
		£	£					
	Imperial.							
State . .	Assam-Bengal	10,753,054	102,646	·95	1·09	1·49	1·33	·87
	Aden	9,610	—375	...	...	...	...	...
	Bengal Nagpur	27,827,933	1,504,534	5·40	5·06	5·49	5·81	4·75
	Bombay, Baroda and Central India . .	30,564,673	2,303,047	7·53	6·86	7·65	7·52	7·32
	Burma	14,100,422	615,765	4·36	4·76	5·71	4·76	3·95
	Eastern Bengal	24,734,741	942,182	3·80	3·13	5·69	4·92	4·95
	East Indian	(*d*)55,987,066	4,308,265	7·69	7·91	7·69	8·40	7·29
	Great Indian Peninsula (includes Indian Midland)	50,699,758	2,602,809	5·13	3·93	4·84	5·12	5·32
	Agra-Delhi Chord	983,439	82,610	8·40	8·20	6·34	9·23	6·19
	Baran-Kotah	309,852	7,375	2·38	1·63	1·91	2·52	1·73
	Bhopal	271,803	18,687	6·88	4·98	7·00	10·64	6·56
	Cawnpore Banda	523,976	10,676	2·04				
	Jodhpur-Hyderabad (British Section) . .	295,552	31,060	10·50	9·85	15·49	17·37	16·55
	Lucknow-Bareilly	(*e*) 913,781	60,045	6·57	7·59	10·04	9·13	8·12
	Madras and Southern Mahratta . .	(*c*)26,504,357	(*f*)1,361,251	5·13	4·42	4·42	4·41	4·06
	Bezwada Extension	82,985	13,314	16·04	15·67	9·62	15·03	11·54

(*a*) The method of calculation by which the total is obtained is as follows :—

(1) *Purchased Railways*—

Sterling capital issued by the companies before purchase.

	£	£
East Indian	30,650,000	
Eastern Bengal	3,279,138	
Oudh and Rohilkhand . .	9,300,000	
Sind, Punjab and Delhi .	11,075,320	
South Indian .	4,703,280	
Great Indian Peninsula	25,922,350	
Bombay, Baroda and Central India . .	9,941,600	
Bengal Central	500,000	
Madras and Southern Mahratta (Madras Section) .	12,402,430(*b*)	
Indian Midland	6,654,100	
		114,428,218

(2) *State Railways*—

	₹	
Rupee expenditure to 31st March 1916 (page 271) .	3,04,90,72,013	
Deduct half of ₹7,16,57,736 spent in 1915-1916 (page 270) . .	*3,58,28,868*	
	3,01,32,43,145	
at ₹15=£1 . . .		200,882,877

Dhone-Kurnool	67,212	3,562	5·30	4·04	4·45	4·50	2·55	
North Western	60,680,022	2,308,183	3·80	3·42	4·42	4·73	4·50	
Oudh and Rohilkhand (including Hardwar Dehra)	17,593,095	761,775	4·33	3·41	4·88	5·67	4·97	
South Indian	14,841,124	930,792	6·60	5·20	5·57	6·31	6·35	
Tinnevelly-Quilon (British and Native State Section)	1,078,812	26,738	2·48	1·64	2·20	2·27	2·14	
Tirhoot	5,433,849	370,060	6·81	7·36	8·14	7·97	7·66	
Provincial.								
Jorhat	72,081	3,463	4·80	0·04	3·25	3·76	3·32	
TOTAL	344,329,197	(*f*)18,418,464						
Unopened lines stores, etc.	566,170							
Private Companies:—								
Government payments	2,809,238							
GRAND TOTAL	(*a*) 347,704,605							

(3) *Companies' Railways*—

	£	£
Sterling expenditure to 31st March 1916 (page 303)	32,152,879	
Deduct—Half of £439,753 spent in 1915-1916 (page 303)	*219,877*	
	31,933,002	
Add—Assam-Bengal interest (in foot-note, page 302)	465,219	
Deduct—Capital stock of the Bengal Nagpur Railway held by the Secretary of State included in both (2) and (3) above, *vide* footnote (*b*) to account No. 79, page 302	*4,711*	
		22,393,510
TOTAL		347,704,605

In calculating the financial results the capital expenditure by private companies chargeable against lines in which the Government is not directly interested has been omitted.

* The figures in this column for each Railway are obtained by deducting from the total capital outlay up to 31st March 1916, half the outlay in the year 1915-1916.

(*b*) Madras and Southern Mahratta Railway proportion £8,103,489.
South Indian Railway proportion . . . £4,298,941.

(*c*) Includes £1,069,389 the capital of the section north of Katpadi taken over from the South Indian Railway and £1,224,000 representing cash received in respect of Mysore Railway Debenture Capital.

(*d*) Includes £ 150,606 representing outlay on South Behar Railway (*vide* Account No. 79).

(*e*) Excludes outlay to the extent of £200,000 share Capital of the Rohilkhand and Kumaon Railway Company included with Government payments to Private Companies.

(*f*) Excludes £68,102 share of net earnings paid to Mysore Durbar.

No. 52.—DETAILED ACCOUNT showing the REVENUE RECEIPTS and WORKING

PROVINCES AND RAILWAYS.	No. of Items.	GROSS RECEIPTS. Coaching Traffic Earnings.	Goods Traffic Earnings.	Miscellaneous and Suspense.	TOTAL.
		Rs.	Rs.	Rs.	Rs.
STATE RAILWAYS.					
IMPERIAL.					
India, General.					
Assam-Bengal	1	29,73,874	32,41,678	5,82,890	67,98,442
Aden	2	5,138	16,029	—6,695	14,472
Bengal-Nagpur	3	1,31,03,989	2,98,39,500	18,18,148	4,47,61,637
Bombay, Baroda and Central India	4	2,46,91,278	4,31,41,329	—3,07,749	6,75,24,858
Burma including extensions	5	94,03,263	1,20,17,051	7,74,728	2,21,95,042
Eastern Bengal	6	1,48,72,278	1,85,55,620	19,10,370	3,53,38,268
East Indian	7	3,02,49,900	7,24,41,262	33,14,682	10,60,08,844
Great Indian Peninsula	8	2,51,49,233	6,44,16,721	5,51,351	9,01,17,305
Agra Delhi Chord		14,20,966	14,45,337	17,715	28,84,018
Baran-Kotah		86,545	1,33,365	1,330	2,21,240
Bhopal		...	...	6,58,689	6,58,689
Cawnpore Banda		1,34,652	2,62,535	8,071	4,05,258
Jodhpur-Hyderabad (British Section)	9	6,05,039	6,60,215	—1,25,732	11,39,522
Lucknow-Bareilly	10	...	...	18,76,076	18,76,076
Madras and Southern Mahratta System	11	1,80,44,347	2,64,26,945	13,24,097	4,57,95,389
Bezwada Extension		94,500	3,61,478	2,160	4,58,138
Dhone Kurnool		71,007	59,434	587	1,31,028
North Western	12	3,50,69,842	4,77,05,540	11,60,975	8,39,36,357
Oudh and Rohilkhand	13	1,09,49,593	97,41,743	19,29,706	2,26,21,042
South Indian System	14	1,48,77,771	1,33,72,800	10,64,244	2,93,14,815
Tinnevelly Quilon (British Section)		5,80,407	3,99,862	5,669	9,85,938
Tirhoot	15	...	...	92,58,479	92,58,479
TOTAL IMPERIAL.		20,23,83,622	34,42,41,444	2,58,19,791	57,24,44,857
PROVINCIAL.					
Assam.					
Jorhat	16	35,144	1,14,727	3,910	1,53,781
TOTAL STATE RAILWAYS		20,24,18,766	34,43,56,171	2,58,23,701	57,25,98,638
Total India converted into £ at R15=£1					**£ 38,173,243**
Receipts in England.					
Rent of premises occupied by the East Indian Railway Company				£ 230	
Bengal Nagpur Railway: Interest and Share of Surplus Profits on Government holding				236	
State Railways—Interest on Debt—					466
Oudh and Rohilkhand Railway Discount sinking fund:					
Interest on War Loan 4½ per cent. Stock (1925-45)					50
State Railways—Sinking Funds—					
Interest on War Loan 4½ per cent. Stock (1925-45):				£	
East Indian Railway				1,442	
Eastern Bengal Railway				107	
Scinde Punjab and Delhi Railway				885	
					2,434
				Total England £	2,950
				GRAND TOTAL	38,176,193

EXPENSES of RAILWAYS in INDIA during the year 1915-16.

No. of Items.	WORKING EXPENSES.						NET RECEIPTS.	Net Receipt converted into £ at Rs. 15 = £1.
	Maintenance of Way, Works, and Stations.	Locomotive Expenses.	Carriage and Wagon Expenses.	Traffic Expenses.	General Charges, Miscellaneous and Suspense.	TOTAL.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£
1	15,14,696	12,12,910	3,20,453	7,81,059	14,29,629	52,58,747	15,39,695	102,646
2	12,834	6,846	2,009	4,790	—6,386	20,093	—5,621	—375
3	46,37,766	71,02,051	21,09,565	35,37,747	48,06,500	2,21,93,629	2,25,68,008	1,504,534
4	75,98,507	1,28,12,379	28,69,570	50,92,796	46,05,903	3,29,79,155	3,45,45,703	2,303,047
5	32,29,260	41,01,954	14,41,633	19,00,616	22,85,099	1,29,58,562	92,36,480	615,765
6	52,23,511	53,47,838	16,87,054	51,38,578	38,08,564	2,12,05,545	1,41,32,723	942,182
7	83,18,916	1,29,79,911	43,04,479	94,30,320	63,51,240	4,13,84,866	6,46,23,978	4,308,265
8	1,04,26,060	2,21,83,703	41,80,408	73,91,665	68,93,338	5,10,75,174	3,90,42,131	2,602,809
	3,33,200	7,07,593	1,33,485	2,35,787	2,34,809	16,44,874	12,39,144	82,610
	22,146	47,744	8,940	15,895	15,895	1,10,620	1,10,620	7,375
	...	...	...	...	3,78,387	3,78,387	2,80,302	18,687
	44,577	97,323	18,085	32,398	52,739	2,45,122	1,60,136	10,676
9	1,50,182	2,31,333	40,722	86,382	1,64,999	6,73,618	4,65,904	31,060
10	...	...	...	...	9,75,409	9,75,409	9,00,667	60,045
11	48,61,783	99,98,796	24,00,356	31,05,960	39,88,199	2,43,55,094	2,14,40,295	1,429,353
	77,765	62,107	17,114	29,511	71,932	2,58,429	1,99,709	13,314
	12,811	28,857	6,925	8,959	20,041	77,593	53,435	3,562
12	1,20,10,266	1,81,70,538	35,17,764	38,14,263	68,00,776	4,93,13,607	3,46,22,750	2,308,183
13	25,74,165	35,22,724	11,83,746	22,61,989	16,51,789	1,11,94,413	1,14,26,629	761,775
14	19,10,853	64,43,775	14,47,562	20,82,755	27,17,988	1,46,02,933	1,47,11,882	980,792
	65,069	2,19,418	49,279	70,904	1,80,198	5,84,868	4,01,070	26,738
15	...	...	...	...	37,07,574	37,07,574	55,50,905	370,060
	6,30,24,367	10,52,77,800	2,57,39,149	5,00,22,374	5,11,34,622	29,51,98,312	27,72,46,545	18,483,103
16	22,245	33,931	6,009	19,333	20,316	1,01,834	51,947	3,463
	6,30,46,612	10,53,11,731	2,57,45,158	5,00,41,707	5,11,54,938	29,53,00,146	27,72,98,492	18,486,566
	...	...	...	...	...	19,686,677	18,486,566	18,486,566
	...	...	...	...	...	...	466	466
	...	...	...	...	...	...	50	50
	...	...	..	...	...	...	2,434	2,434
	...	...	...	...	...	...	2,950	2,950
						19,686,677	18,489,516	18,489,516

H.—Railway Revenue Account.

No. 53A.—ABSTRACT ACCOUNT showing the RECEIPTS and CHARGES

PROVINCES AND RAILWAYS.	No. of Items.	CREDITED UNDER REVENUE HEADS. Gross Receipts.	CREDITED UNDER REVENUE HEADS. Gross Receipts converted into £ at R15=£1.	CHARGED. Working Expenses.	CHARGED. Interest, Annuities and Sinking Funds chargeable in India and England.
		Rs.	£	Rs.	Rs.
STATE RAILWAYS.					
IMPERIAL.					
India, General.					
Assam-Bengal	1	67,93,442	453,230	52,58,747	52,66,589
Aden	2	14,472	965	20,093	5,005
Bengal Nagpur	3	4,47,61,637	(a) 2,981,345	2,21,93,629	1,47,62,825
Bombay, Baroda and Central India	4	6,75,24,858	4,501,657	3,29,79,155	1,73,28,421
Burma including extensions	5	2,21,95,042	1,479,670	1,29,58,562	69,08,739
Eastern Bengal	6	3,53,38,268	(a) 2,355,992	2,12,05,545	1,24,56,384
East Indian	7	10,60,08,844	(a) 7,068,928	4,13,84,866	3,67,31,679
Great Indian Peninsula	8	9,01,17,305	6,007,820	5,10,75,174	3,60,11,545
Agra-Delhi Chord		28,84,018	192,268	16,44,874	5,12,248
Baran-Kotah		2,21,240	14,749	1,10,620	1,61,394
Bhopal		6,58,689	43,913	3,78,387	1,41,575
Cawnpore-Banda	9	4,05,258	27,017	2,45.122	2,72,926
Jodhpur-Hyderabad (British Section)	10	11,39,522	75,968	6,73,618	1,53,946
Lower Ganges Bridge	11	...	...	...	13,43,829
Lucknow-Bareilly	12	18,76,076	125,072	9,75,409	7,43,229
Madras and Southern Mahratta	13	4,57,95,339	3,053,026	2,43,55,094	1,91,13,454
Bezwada Extension		4,58,138	30,543	2,58,429	43,225
Dhone-Kurnool		1,31,028	8,735	77,593	35,009
North-Western	14	8,39,36,357	(a) 5,596,642	4,93,13,607	3,43,46,983
Laki Perzu Tank		...	...	...	79,372
Oudh and Rohilkhand	15	2,26,21,042	(a) 1,508,119	1,11,94,413	91,31,644
South Indian	16	2,93,14,815	1,954,321	1,46,02,933	68,72.174
Coonoor-Ootacamund		...	...	...	1 49,369
Dharmapuri-Hosur extension		...	...	...	74,301
Tinnevelly-Quilon (British Section)		9,85,938	65,729	5,84,838	1,292
Ditto (Native State Section)		...	...	...	6,077
Tirhoot	17	92,58,479	617,232	37,07,574	28,30,356
Bilaspur-Etawah	18	...	...	...	2,609
Frontier Railway Reserve Material	19	...	...	...	1,51,331
Ganges Bridge, Kachla	20	...	...	...	2,053
Nagpur Chhattisgarh depreciation account	21	...	...	...	22,815
Petroleum Operations, Baluchistan	22	...	...	...	4,139
Ranaghat-Bhagwangola	23	...	...	...	10,502
Sabarmati-Dholka	24	...	...	...	2,080
State Railway Stores	25	...	...	...	28.713
Southern Mahratta (depreciation on works)	26	...	...	...	18,302
Umaria Colliery (depreciation on works)	27	...	...	...	6,343
Vizagapatam-Raipur	28	...	...	...	8,508
Warora Colliery	29	...	...	...	36,906
TOTAL IMPERIAL		57,24,44,857	(a) 38,165,941	29,51,98,312	20,57,78,491
PROVINCIAL.					
Assam.					
Jorhat	30	1,53,781	10,252	1,01,834	37,545
TOTAL STATE RAILWAYS		57,25,98,638	(a) 38,176,193	29,53,00,146	20,58,16,036
Total in sterling (India figures converted at R15=£1) £		(a)38,176,193	(a) 38,176,193	19,686,677	(b) 13,721,069

(a) Includes:—

	£
East Indian Railway—Rent of premises occupied by the Company	230
Bengal Nagpur Railway—Interest and Share of Surplus Profits on Government holding	236
Interest on War Loan:—	
Oudh and Rohilkhand Railway Discount Sinking Fund	50
East Indian Railway Sinking Fund	1,442
Eastern Bengal Railway Sinking Fund	107
Scinde Punjab and Delhi Railway Sinking Fund	885
	2,950

(b) Interest:—

	India. Rs.	India, converted into £ at R15=£1. £	England. £	TOTAL. £
On Specific Debt	9,41,736	62,782	1,773,068	1,835,850
On Non-Specific Debt	6,30,54,869	4,203,658	1,884,162	6,087,820
	6,39,96,605	4,266,440	3,657,230	7,923 670
Annuities	...	...	3,357,691	3,357,691
Sinking Funds	...	...	208,893	208,893
Interest chargeable against Companies on Advances	2,65,536	17,703	81,250	98,953
Interest on Capital deposited by Companies	8,81,031	58,736	2,073,126	2,131,862
	6,51,43,172	4,342,879	9,378,190	13,721,069

of the GOVERNMENT in respect of RAILWAYS during the Year 1915-16.

UNDER EXPENDITURE HEADS.					NET GAIN OR LOSS TO GOVERNMENT.	
No. of Items.	Payments on account of Surplus Profits and share of net earnings.	Charges for Land.	Total Charges.	Total charges converted into £ at R15=£1.	Gain.	Loss.
	Rs.	Rs.	Rs.	£	£	£
		...				
1	...	...	1,05,25,336	701,689	...	248,459
2	...	...	25,098	1,673	...	708
3	8,20,897	...	3,77,77,351	2,518,490	465,855	...
4	7,67,888	...	5,10,75,464	3,405,031	1,096,626	...
5	17,55,793	...	2,16,23,094	1,441,540	38,130	...
6	...	...	3,36,61,929	2,244,129	111,863	...
7	24,58,219	..	8,05,74,764	5,371,651	1 697,277	...
8	63,799	...	8,71,50,518	5,810,035	197,785	...
	...	...	21,57,122	143,808	48,460	...
	...	...	2,72,014	18,134	...	3,385
	...	...	5,19,962	34,664	9,249	...
9	...	...	5,18,048	34,537	...	7,520
10	...	...	8,27,564	55,171	20,797	...
11	...	...	13,43,829	89,589	...	89,589
12	16,434	...	17,35,072	115,671	9,401	...
13	26,95,045	...	4,61,63,593	3,077,573	...	24,547
	...	...	3,01,654	20,110	10,433	...
	...	...	1,12,602	7,507	1,228	...
14	...	...	8,36,60,590	5,577,373	19,269	...
	...	...	79,372	5,291	...	5,291
15	71,252	...	2,03,97,309	1,359,821	148,298	...
16	1,73,598	...	2,16,48,705	1,443,247	511,074	...
	...	...	1,49,369	9,958	...	9,958
	...	...	74,301	4,953	...	4,953
	...	...	5,86,160	39,077	26,652	...
	...	...	6,077	405	...	405
17	2,34,486	...	67,72,416	451,494	165,738	...
18	...	...	2,609	174	...	174
19	...	...	1,51,331	10,089	...	10,089
20	...	...	2,653	177	...	177
21	...	...	22,815	1,521	...	1,521
22	...	...	4,139	276	...	276
23	...	...	10,502	700	...	700
24	...	...	2,080	139	...	139
25	...	...	28,713	1,914	...	1,914
26	...	...	18,302	1,220	...	1,220
27	...	...	6,343	423	...	423
28	...	...	8,508	567	...	567
29	...	...	36,906	2,460	...	2,460
	90,57,411	...	51,00,34,214	34,002,281	4,163,660	...
30	...	...	1,39,379	9,292	960	...
	90,57,411	...	51,01,73,593	34,011,573	4,164,620	...
	603,827	...	34,011,573	34,011,573	4,164,620	...

	£
Net gain on State Railways as above	4,164,620
Deduct—Net expenditure on account of Subsidized Railways, Accounts Nos. 56 and 57	71,295
Do. —Miscellaneous Railway Expenditure, Account No. 58 .	17,887
TOTAL GAIN ON RAILWAYS AS DERIVED FROM ACCOUNTS NOS. 2 AND 3	4,075,438

H.—Railway Revenue Accounts.

No. 53B.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, SINKING FUNDS and ANNUITIES in PURCHASE, during the Year 1915-1916, of the EAST INDIAN RAILWAY.

	INDIA.	INDIA, CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	Rs.	£	£	£
Interest on Debenture Stock	...	...	64,605	64,605
Interest on India 3½ per cent. Stock issued in redemption of portion of Annuity, Debenture Stock and Debentures	...	...	292,323	292,323
Interest on 3½ per cent. rupee debt	3,736	249	...	249
Interest on India 3 per cent. Stock issued in redemption of portion of Annuity and Debenture Stock	...	...	—3,765	—3,765
Interest on India 2½ per cent. stock issued in redemption of portion of debentures and debenture stock	...	...	—2,231	—2,231
Interest at 3·4725 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the outlay of the year	44,63,588	297,572	...	297,572
TOTAL INTEREST ON DEBT	44,67,324	297,821	350,932	648,753
SINKING FUNDS.				
Sinking Fund pursuant to Acts 42 and 43 Vict., c. 206, Sections 51 and 44 and 45 Vict., c. 53, Section 2 (*a*)	...	...	123,716	123,716
ANNUITIES IN PURCHASE.				
Annuity terminating in 1953 at the rate of £5-12-6 for every £100 Stock of the Company	...	...	849,186	849,186
Contribution towards management	...	...	1,374	1,374
Interest in lieu of Deferred Annuity	...	...	262,000	262,000
TOTAL ANNUITIES IN PURCHASE.	...	...	1,112,560	1,112,560
TOTAL	44,67,324	297,821	1,587,208	1,885,029

No. 53C.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, SINKING FUNDS and ANNUITIES IN PURCHASE, during the Year 1915-16, of the EASTERN BENGAL RAILWAY (including the BENGAL CENTRAL RAILWAY).

	INDIA.	INDIA, CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	Rs.	£	£	£
Interest on Debenture Stock	...	...	13,946	13,946
Interest on India 3½ per cent. Stock issued in redemption of Annuity and Debenture Stock	...	...	16,555	16,555
Interest on India 3 per cent. Stock issued in redemption of Debenture Stock	...	...	14,546	14,546
Interest on India 2½ per cent stock issued in redemption of portion of debentures and debenture stock	...	...	—166	—166
Interest at 3·4725 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the outlay of the year	98,90,379	659,359	...	659,359
TOTAL INTEREST ON DEBT	98,90,379	659,359	44,881	704,240
SINKING FUNDS.				
Sinking Fund pursuant to Acts 44 and 45 Vict., c. 53, Section 2 (*a*)	...	...	9,225	9,225
ANNUITIES IN PURCHASE.				
Annuity terminating in 1957 at the rate of £6-3-4·79 for every £100 Stock of the Company	...	...	116,831	116,831
Contribution towards management	...	...	129	129
TOTAL ANNUITIES IN PURCHASE	...	...	116,960	116,960
TOTAL	98,90,379	659,359	171,066	830,425

No. 53D.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, SINKING FUNDS and ANNUITIES in PURCHASE, during the Year 1915-1916, of the NORTH-WESTERN RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.				
North-Western Railway.				
Interest on India 3½ per cent. Stock issued in redemption of portion of Scinde Punjab and Delhi Railway Annuity	Rs. ...	£ ...	£ 132,523	£ 132,523
Interest on India 3 per cent. Stock issued in redemption of portion of Annuity	...	...	—5,825	—5,825
Interest on India 2½ per cent. Stock issued in redemption of debentures and debenture stock	...	...	—1,359	—1,359
Interest at 3·4725 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the outlay of the year	2,57,58,478	1,717,232	...	1,717,232
TOTAL INTEREST ON DEBT	2,57,58,478	1,717,232	125,339	1,842,571
SINKING FUNDS.				
Sinking Fund pursuant to Acts 44 and 45 Vict., c. 53, Section 2 (*a*)	...	...	75,952	75,952
ANNUITIES IN PURCHASE.				
Sind, Punjab and Delhi Railway.				
Annuity terminating in 1958 at the rate of £5-3-3·141 for every £100 Stock of the Company	...	...	371,214	371,214
Contribution towards management	...	...	62	62
TOTAL ANNUITIES IN PURCHASE	...	...	371,276	371,276
TOTAL	2,57,58,478	1,717,232	572,567	2,289,799

No. 53E.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1915-1916, of the OUDH AND ROHILKHAND RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	Rs.	£	£	£
Interest on India 3½ per cent. Stock	...	...	—2,053	—2,053
Interest on India 3 per cent. Stock issued for purchase of the Railway and in redemption of Debentures	...	...	309,604	309,604
Interest on India 2½ per cent. Stock issued in redemption of Debenture Stock	...	...	10,816	10,816
Discount Sinking Fund in redemption of Debt incurred in excess of money raised	...	...	4,248	4,248
Interest at 4 per cent. on Rampur Loan of Rs. 47,00,000	1,88,000	12,533	...	12,533
Interest at 3·4725 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the outlay of the year	40,59,016	270,602	...	270,602
	42,47,016	283,135	322,615	605,750

No. 53F.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1915-1916, of the SOUTH INDIAN RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	Rs.	£	£	£
Interest on Debenture Stock	...	...	19,125	19,125
Interest on India 3 per cent. Stock issued for purchase of the Railway and in redemption of Debentures	...	...	119,887	119,887
Interest on India 2½ per cent. Stock issued in redemption of Debentures	...	...	7,623	7,623
Interest at 3·4725 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, plus half the outlay of the year	19,45,199	129,680	...	129,680
TOTAL	19,45,199	129,680	146,635	276,315

No. 53G.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITIES in PURCHASE, during the Year 1915-1916, of the GREAT INDIAN PENINSULA RAILWAY.

INTEREST ON DEBT.	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
	Rs.	£	£	£
Interest on Debenture Stock	...	...	115,189	115,189
Interest on India 3½ per cent. Stock	...	...	18,365	18,365
Interest on India 3 per cent. Stock issued in redemption of Debentures	...	...	97,897	97,897
Interest on India 3½ per cent. Bonds	...	...	41,181	41,181
Interest at 3·4725 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, plus half the outlay of the year	86,79,340	578,623	...	578,623
TOTAL INTEREST ON DEBT	86,79,340	578,623	272,632	851,255
ANNUITIES IN PURCHASE.				
Annuity terminating in 1948 at the rate of £6-13-6·776 for every £100 Stock of the Company	...	...	1,268,471	1,268,471
Contribution towards management	...	...	43	43
TOTAL ANNUITIES IN PURCHASE			1,268,514	1,268,514
TOTAL	86,79,340	578,623	1,541,146	2,119,769

No. 53H.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1915-1916, of the BOMBAY, BARODA AND CENTRAL INDIA RAILWAY.

INTEREST ON DEBT.	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
	Rs.	£	£	£
Interest on India 3 per cent. Stock	...	...	326,449	326,449
Interest on India 3½ per cent. Stock	...	...	58,635	58,635
Interest at 4 and 4¼ per cent. on Holkar and Scindia loans	7,50,000	50,000	...	50,000
Interest on Capital and Capital Advance Account and Stores and Stores Advance Account at 3·4725 per cent. on outlay to end of last year, plus half the outlay of the year	93,77,161	625,144	...	625,144
TOTAL	1,01,27,161	675,144	385,084	1,060,228

No. 53J.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1915-1916, of the MADRAS AND SOUTHERN MAHRATTA RAILWAY.

INTEREST ON DEBT.	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
	Rs.	£	£	£
Interest on India 3½ per cent. Stock	...	...	31,315	31,315
Interest on India 3 per cent. Stock	...	...	64,816	64,816
Interest on India 3½ per cent. Bonds	...	...	28,819	28,819
Interest on State Expenditure on Capital Account at 3·4725 per cent. on outlay to end of last year, *plus* half the outlay of the year	38,54,239	256,949	...	256,949
	38,54,239	256,949	124,950	381,899
ANNUITIES IN PURCHASE.				
Annuity terminating in 1956 at the rate of £5-7-10·795 for every £100 Stock of the Company	...	...	488,381	488,381
TOTAL	38,54,239	256,949	613,331	870,280

No. 54.—ABSTRACT ACCOUNT of INTEREST chargeable against Companies on ADVANCES for the Year 1915-1916.

PROVINCES AND RAILWAY COMPANIES.	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
IMPERIAL.	Rs.	£	£	£
India, General.				
Great Indian Peninsula	...	...	81,250	81,250
Lucknow-Bareilly	2,65,536	17,703	...	17,703
TOTAL	2,65,536	17,703	81,250	98,953

No. 55.—ABSTRACT ACCOUNT of INTEREST on CAPITAL deposited by RAILWAY COMPANIES for the Year 1915-1916.

PROVINCES AND RAILWAY COMPANIES.	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
IMPERIAL.	Rs.	£	£	£
India, General.				
Assam-Bengal	...	...	95,084	95,084
Bengal-Nagpur			421,262	421,262
Bombay, Baroda and Central India	...	...	95,000	95,000
Burma	5,35,782	35,719	112,500	148,219
East Indian	...	...	563,750	563,750
Great Indian Peninsula	...	...	199,750	199,750
Hardwar-Dehra	45,388	3,026	...	3,026
Lucknow-Bareilly	(a)2,99,861	19,991	...	19,991
Madras and Southern Mahratta	...	...	403,950	403,950
South Indian	...	...	181,830	181,830
Ditto Extensions	...	...		
TOTAL	8,81,031	58,736	2,073,126	2,131,862

(a) Of this amount R2,53,335 represents interest on State share of joint debenture stock.

No. 56.—ABSTRACT ACCOUNT of RECEIPTS from SUBSIDIZED RAILWAYS (Government share of SURPLUS PROFITS and REPAYMENT of ADVANCES of INTEREST) credited to IMPERIAL FUNDS during the Year 1915-1916.

		IMPERIAL.
INDIA—		
Recovery from the Travancore Durbar on account of interest on debentures and on advances in respect of the Native State section of the Tinnevelly-Quilon Railway	₹	1,32,862
Government share of surplus profits of the Ahmedabad-Dholka Railway		3,145
Ditto ditto of the Amritsar-Patti Kasur Railway		1,49,118
Sale of Land, Bengal and North-Western and Tirhoot Railway		4,969
Ditto Jind Panipat Extension		1,707
Ditto Bankura Damodar River		755
Ditto Rohilkhand and Kumaon Railway Extension		955
Ditto Amritsar-Patti		4,874
TOTAL INDIA	₹	2,98,385
Total India converted into £ at R15=£1	£	19,892
ENGLAND—		
Government share of Surplus Profits—		
Rohilkund and Kumaon Railway		1,714
Southern Punjab Railway		69,808
TOTAL ENGLAND		71,522
GRAND TOTAL RECEIPTS	£	91,414

No. 57.—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDIZED RAILWAYS (LAND, SUBSIDY and ADVANCES of INTEREST) debited to IMPERIAL and PROVINCIAL FUNDS during the Year 1915-1916.

	£
IMPERIAL.	
India, General.	
Amritsar-Patti Kasur	1
Ahmadpur-Katwa	42,923
Bengal and North-Western Railway	10,607
Barsi Light	26,543
Bankura-Damodar	3,84,681
Bengal Doars	12,290
Burdwan-Cutwa	1,99,743
Chaparmukh Sylghat	66,276
Delhi-Umballa-Kalka, including Thaneswar Kaithal	3,709
Dasghara-Jamalpurgunj	355
Darjeeling-Himalayan	33,244
Dhond Baramati	131
Futwa Islampur	1,280
Guzerat Railways Company—rebate	1,06,365
Jacobabad-Kashmore	55
Jullundhar Makerian	5,493
Jullundhar-Doab	657
Jind-Panipat	31,251
Kalighat Falta	39,773
Ludhiana extension	—3,566
Moradabad Ramnagar	85
Mymensing Bhairab Bazar	98,035
Murtajapur Yeotmal	2,174
Murtajapur Ellichpur	277
Mirpur Khas-Khadro	—107
Mandra-Bhon	3,222
Nadiad-Kapadvanj	41
Nidamangalam-Mannarguddi	12,825
Pilibhit Shahjehanpur	5,889
Pulgaon Arvi	47,113
Phagwara Rahon	529
Podanur Polachi	304
Rohilkhund Kumaon Railway for waiving claim for supply of wood fuel	5,000
Shivrajpur Pani extension	4,046
Sara-Serajgunj	9,02,192
South Behar	1,886
Southern Punjab	9,843
Sutlej Valley	78
Sialkot-Narowal	67,977
Suramangalam Salem	80,202
Tapti Valley	2,818
Tenali-Repali	7,667
Tanjore District Board	—2,787
Tinnevelly-Tiruchendur	2,19,516
Tiruturaipundi-Vedaraniam	—67
TOTAL IMPERIAL	24,30,669
PROVINCIAL.	
Shahdara-Saharanpur (Land) (United Provinces)	—147
Rohilkund-Kumaon Railway for waiving claim for supply of wood fuel (United Provinces)	5,000
Dibru-Sadiya (Land Subsidy) (Assam)	5,112
TOTAL PROVINCIAL	9,965
GRAND TOTAL	24,40,634
Grand Total converted into £ at R15=£1 £	162,709

No. 58.—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE for the Year 1915-1916.

RAILWAY SURVEYS AND MISCELLANEOUS CHARGES.		Amount.
IMPERIAL.		
India, General.		
ESTABLISHMENT.		₹
Office of the Railway Board, Government Inspectors of Railways and Metallurgical Inspectors and their Establishments, Salaries, Travelling Allowances and Contingencies		8,70,449
Examiners of Railway Accounts and their Establishments, Salaries, Travelling Allowances and Contingencies		2,55,821
Surplus Establishment and Miscellaneous charges		62,453
Office of Accountant General, Railways		2,00,517
Accountant General, Railway's office auxiliary account		—70,453
		13,18,787
Deduct—Contribution for Government Supervision, Audit and Control recoverable from Companies:	₹	
Assam-Bengal	69,742	
Bengal-Nagpur	2,14,482	
Bengal and North-Western	83,868	
Bombay, Baroda and Central India	2,78,121	
Burma	1,27,900	
East Indian	2,17,330	
Great Indian Peninsula including Indian Midland	2,56,584	
Rohilkund-Kumaon	22,827	
Madras and Southern Mahratta	2,29,230	
South Indian	1,28,032	
		—16,28,116
NET		—3,09,329
SURVEYS, ETC.		
Amritsur Sialkot		*—19,506*
Attur Chinna-Salem Tirumandora		4
Amguri Silghat		39,206
Bulloki Chiniot		947
Bajla Tandlianwala		4,627
Bari Doab		13,252
Bagaha Tirbeni		2,686
Bhadrak Chandbally		161
Baripada Talband		*—16,308*
Bonawati Bama (Dhond Baramati Extension)		10,285
Bridging Betwa river		198
" " further survey		5,815
Belapur Nasik		1,245
Bhairab-Netrakona and Bagmara Siju-Derangiri		*—45,237*
Belgaum Hubli		—375
Bassein Agashi Virar		2,246
Bodeli-Chhota Udaipur		*—3,765*
Chiniot-Shahpur		921
Captaingunj Bhatni		7,554
" Thuntibari		9,865
Contai		12,570
Chakkardharpur Jaintgarh		3,049
Cocanada Kottipale		5,356
Chowka river Kouriala		*—124*
Delhi realignment		6,610
Dacca District Light Railway Survey		11,649
Dhanushkodi Talaimannar		56
Drug Bastar (Salur Joypore Kalavalsa)		69,046
Damuda Spill Investigation		*—19*
Carried over		1,22,014
		—3,09,329

No. 58.—Account of Miscellaneous Railway Expenditure, for the Year 1915-1916—*contd.*

Railway Surveys and Miscellaneous Charges.	Amount.
Surveys, etc.—*contd.*	
	₹
Brought forward	—3,09,329
	1,22,014
Dehra Rajpur	401
Darwha Pusad and Takli Edlabad	1,458
Dwara Sylhet and connected surveys	15,629
Dhourahara Sarai	84
Dohad-Garbara	7
Dholka Dhanduka	239
Murtazapur Ellichpur Ry. Extension Survey	6,461
Frontier Railway Reserve	6,317
Fatehpur Falta	—2,999
Gujrat Lakhanwala	4,013
Golakgunj Kumargram Alipur Duars	56
Gopalpur Berhampur Rasulkonda	12,347
Gunupur Parvatipur	11,773
Gya Sherghatty	—35
Garhwal Railway	14,292
Gungapur-Luni	7
Havelian-Abbottabad	160
Indo-Burma connection	1,39,329
Ishurdi Saduganj	15,487
Jullundhar-doab group	—11,015
Jharekapur Chawka river	—770
Jayankonda Sholapuram Trichinopoly	3,601
Karimgunj Longai	17,964
Koregaon Satara	723
Kottur Hari Har	3,027
Khandwa-Akola Basein	—2,908
Krishnagiri Royakota	928
Khulna Dum-Dum	1,324
Kalighat-Fatehpur	—5,326
Krishnagar Jellingee	6,631
Khulna Gaurnadi Barisal Madaripur Bhanga	393
Khushab Sangla hill	18,537
Kashipur Kalagarh	557
Lyallpur Gujranwala	577
Larkana Shahdadpur	125
Lohardagga Extension reconaisance	13,073
Lafa Coalfield	233
Lucknow Sultanpur	—36
Mumbra Bellapur Panvel	7,621
Modasa Meghraj	4,433
Monghyr Jaunpur (Bariarpur Jamui Survey)	—1,377
Mangalore Panemangalore	4,491
Maharajgunj Nautanwa	10,103
Mymensing District Railway Survey	792
Mysore West coast	5,491
Nurpur Gureli Gular	486
„ Baijnath	—569
Nawashahr Jaijon	3,531
Nipani Branch	—460
Nadiad-Kaira	516
Nasirabad Kekri	705
Pachora Jamner	—11,768
Pollachi Palghat	17,120
Purneah Dinagepore	—70
Pathankot-Nurpur	130
Renigunta-Madras	—2,020
Re-demarcation of land in Baroda territory	75
Carried over	4,33,888
	—3,09,329

No. 58—Account of Miscellaneous Railway Expenditure, for the Year 1915-1916—*contd.*

Railway Surveys and Miscellaneous Charges.	Amount.
	ℝ
Surveys, etc.—*contd.*	
Brought forward	—3,09,329
	433,888
Sargodha Gujrat	589
Shahdara Narowal	3,936
Sangla Hill Raewind	19,462
Sialkot Marala	7,227
Shamshi Hill Bonarpara	435
Southern Shan States Railway, 3rd Division	19,573
Sainthia Naya Dumka	13,967
Silchar Dwarbund	7,922
Sylhet Therriaghat	750
Soron Agra	1,545
Tangla Tezpur	228
Thakargunj Sikhti	7,441
Thull Ghat survey	25,359
Ta-Hapalai Namtin	3,609
Vishnupur Santragachi	61
Vizianagram Bimlipatam Vizagapatam	10,799
Vasad Katana	7,198
Viramgam Sami and Radhanpur	267
Yeotmal—Wun	956
Zhob Valley (new)	6
Total Surveys, etc.	5,65,218
Total Imperial	2,55,889
Provincial.	
Assam—	
Assam Light	12,424
GRAND TOTAL ℝ	2,68,313
Grand Total converted into £ at ℝ15= £1 £	17,887

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS.

1915-1916.

Section J.—Irrigation.

Revenue £4,779,079—Expenditure £3,721,096.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Major Works . .	59	Direct receipts	157	...	2,737,991	...
	60	Working Expenses (Abstract Account)	158	...	...	1,374,920
	60A	„ „ (Detailed Account)	163	1,374,920	...	...
	60B	Capital Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance . . .	164	...	...	12,632
	61	Portion of Land Revenue due to Irrigation (See also Account No. 15A) . .	166 to 169	...	1,773,720	...
	61	Statement of Financial Results . .	166 to 169	...	...	1,451,350
	61	Interest on Debt				
Minor Works and Navigation . . .	62	Gross Receipts	177	...	267,368	...
	62A	Summary of Receipts from Minor Works and Navigation	178	267,368	...	...
	63	Expenditure (Abstract Account) . .	181	...	...	882,194
	63A	Detailed Account of Expenditure against Capital Account from Imperial and Provincial Funds	187	100,703	...	...
	63B	Detailed Account of Expenditure against Revenue Account from Imperial and Provincial Funds	191	146,592	...	...
				Total .	4,779,079	3,721,096

No. 59.—ACCOUNT of DIRECT RECEIPTS from MAJOR IRRIGATION WORKS credited to IMPERIAL and PROVINCIAL FUNDS during the Year 1915-1916.

	DIRECT RECEIPTS DURING THE YEAR.											
	Water rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial.												
North-West Frontier.												
Lower Swat River Canal	5,74,878	...	310	...	1,893	...	28,009	...	1,294	673	766	6,07,823
Upper " " "	7,731	...	... 1	...	... 42	... 12	2,526	...	769	...	... 34	11,026
Paharpur Canal	27,188	...	244	...	982	...	... 25,785	...	... 360	54	293	27,277
Kabul River Canal	1,37,200	...		...				...				1,64,918
TOTAL	7,46,997	...	555	...	2,917	12	56,320	...	2,423	727	1,093	8,11,044
Madras.												
Nagavalli River Project	...	...	..	...	4	284	...	...	101	...	673	1,062
Godavari Delta System	...	...	815	...	7,606	20,584	...	1,07,302	349	19	2,644	1,39,319
Kistna Delta "	...	...	150	...	6,023	38,236	395	52,759	2,009	...	3,721	1,03,293
Cauvery Delta "	...	...	...	...	1,954	2,121	...	...	449	...	389	4,913
Pennar Anicut "	...	...	...	...	5	3,723	...	...	512	...	97	4,337
Srivaikuntam Anicut System	...	...	...	...		3,005	...	...	462	...	565	4,986
Kurnool-Cuddapah Canal	...	...	...	...	954	5,084	...	991	1,129	...	4,029	11,276
Barur Tank	...	...	...	...	... 93	608	...	...	3	...	8	619
Periyar Project	...	...	...	...	...	3,507	...	... 682	489	20	8,923	14,541
Rushikulya Project	...	...	...	...	920	974	...	...	296	...	3	2,993
Cheyeru Anicut	...	...	...	...	295	...	...	...	114	...	906	1,020
Poiney Anicut	...	...	...	...	1,225	...	...	...	30	...	611	641
Lower Coleroon Anicut	...	...	...	...	...	...	...	...	104	...	95	2,382
Shatiatope Anicut	...	...	...	...	...	909	...	...	50	...	2	855
Tirukkoyllur Anicut	...	...	...	...	1,274	36	...	...	42	...	4	993
Divi Pumping Project	...	...	...	...	767	50	...	...	75	...	120	1,138
	...	...	200	...	897	811	...	132				
	...	...	...	...	...							
	...	...	1,165	2,179	19,838	79,882	395	1,61,866	6,214	39	22,790	2,94,368
	...	...	*582*	*1,090*	*9,919*	*39,941*	*197*	*80,933*	*3,107*	*20*	*11,395*	*1,47,184*
Deduct—Provincial share under the Contract	...	...	583	1,089	9,919	39,941	198	80,933	3,107	19	11,395	1,47,184
TOTAL	...	...										
Bombay.												
Desert Canal	91,828	...	...	...	73	71	...	...	437	533	793	93,735
Unharwah	251	...	...	...	35	18	...	...	...	495	254	1,053
Begari Canal	31,774	...	...	... 218	25	222	...	...	16	1,548	2,301	36,134
Mahiwah	239	...	...	...	41	226	...	...	16	1,136	350	2,008
Dad Canal	1,101	...	...	...	353	11	...	...	654	95	—177	2,037
Nasrat Canal	—794	...	92	...	212	59	...	3	507	85	252	416

Eastern Nara Works	5,133	...	135	...	769	2,221	...	25	...	264	6,307	14,904
Jamrao Canal	2,107	...	24	...	306	8,038	...	...	679	19,040	7,222	37,416
Hathmati and Kharicut Canal	13,600	...	158	...	33	9,173	...	...	...	...	1,927	24,891
Lower Panjhra River Works	11,655	...	...	...	70	1,513	...	...	...	...	145	13,383
Kadva River Works	21,974	...	10	...	...	769	...	...	2	...	810	23,565
Pravara River Works—Lakh Canal	1,316	...	5	...	147	629	...	...	5	26	...	2,128
Nira Canal and Shetphal Tank	5,43,206	...	71	...	1,657	3,097	...	...	215	1,639	4,767	5,54,722
Mutha Canals and Matoba Tank	1,94,717	...	6,454	1,50,851	2,008	4,207	...	1	57	24	8,156	3,67,075
Mhaswad Tank	39,652	...	...	...	2,062	1,044	...	...	30	181	117	43,086
Ekruk Tank	18,950	...	34,571	23,928	466	3,377	...	...	35	...	625	81,952
Krishna Canal	66,349	...	...	...	56	10,632	...	...	120	...	6	77,163
Pravara Canals Project	15,274	...	84	...	475	...	...	...	31	121	36	16,021
Chankapur Tank (Girna left Bank Canal)	10,968	...	...	...	...	34	...	...	1	...	147	11,150
Godavari Canal	1,98,324	...	951	...	302	120	...	...	1,186	716	7,459	2,09,058
	12,67,684	...	42,605	1,74,997	9,700	45,481	...	29	3,991	25,873	41,557	16,11,897
Deduct—Provincial share under the Contract	*6,33,842*	...	*21,302*	*87,499*	*4,850*	*22,731*	...	*14*	*1,995*	*12,937*	*20,778*	*8,05,948*
TOTAL	6,33,842	...	21,303	87,498	4,850	22,730	...	15	1,996	12,936	20,779	8,05,949
Bengal.												
Midnapore Canal	1,71,202	...	250	...	63	42	...	37,763	462	...	19,310	2,29,092
Tidal Canal	...	...	...	...	10	555	...	47,161	3	...	1,258	48,987
	1,71,202	...	250	...	73	597	...	84,924	465	...	20,568	2,78,079
Deduct—Provincial share under the Contract	*85,601*	...	*125*	...	*37*	*298*	...	*42,462*	*233*	...	*10,284*	*1,39,040*
TOTAL	85,601	...	125	...	36	299	...	42,462	232	...	10,284	1,39,039
United Provinces of Agra and Oudh.												
Ghorinade scheme	...	...	...	...	46	...	...	...	...	...	...	46
Majhgawan Tank	2,227	...	...	...	179	...	...	...	...	...	439	2,845
Betwa Canal	3,01,449	...	205	103	3,106	...	...	...	1,785	24	2,148	3,08,820
Ken Canal	1,45,309	...	430	50	3,340	...	1	...	759	20	1,066	1,50,975
Dassan Canal	64,119	...	...	...	1,659	...	...	...	814	...	104	66,696
Pahuaj and Garhmau Canal	14,357	...	39	1,414	327	...	...	...	...	...	994	17,131
TOTAL	5,27,461	...	674	1,567	8,657	...	1	...	3,358	44	4,751	5,46,513
Carried over	19,93,901	...	23,240	90,154	26,379	62,982	56,519	1,23,410	11,116	13,726	48,302	24,49,729

No. 59.—ACCOUNT of Direct Receipts from Major Irrigation Works credited to Imperial and Provincial Funds during the Year 1915-1916—*continued.*

	Water rates.	Owner's rates.	Sales of water.	Water-supply of towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
Imperial—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward .	19,93,901	...	23,240	90,154	26,379	62,982	56,519	1,23,410	11,116	13,726	48,302	24,49,729
Punjab.												
Upper Jhelum Canal	...	...	...	...	...	...	...	...	3,120	...	3,144	6,264
Western Jumna Canal, including Sirsa Branch .	26,47,354	...	16,551	...	21,784	854	6,263	52,284	6,900	1,759	23,814	27,77,563
Upper Bari Doab Canal	38,26,486	...	19,139	195	24,238	777	1,13,359	...	8,103	2,931	1,08,604	41,03,892
Sirhind Canal	28,09,289	...	22,449	495	28,574	581	1,17,738	11,019	5,672	908	1,41,808	31,38,533
Lower Chenab Canal	83,58,425	2,417	24,216	5,186	22,232	461	15,059	...	11,540	1,247	7,724	84,48,507
Upper Sutlej Inundation Canal . . .	4,66,902	...	9	...	4,393	591	...	...	1,147	126	5,972	4,79,140
Lower Jhelum Canal	25,80,563	...	14,912	578	7,854	162	30,267	...	5,563	771	9,550	26,50,220
Sidhnai Canal	6,16,685	...	3,778	...	380	277	...	...	251	621	1,808	6,23,800
Indus Inundation Canal	1,35,691	...	98	...	2,857	20	...	...	604	401	47,445	1,87,116
Upper Chenab Canal	9,27,058	...	259	1,814	268	31	...	...	5,027	1,236	21,178	9,56,871
Lower Bari Doab Canal.	4,26,979	...	1,385	...	1,468	2	...	...	...	440	2,899	4,33,173
	2,27,95,432	(a) 2,417	1,02,796	8,268	1,14,048	3,756	2,82,686	63,303	47,987	10,440	3,73,945	2,38,05,079
Deduct—Provincial share under the Contract .	*1,13,97,716*	*1,209*	*51,398*	*4,134*	*57,024*	*1,878*	*1,41,343*	*31,652*	*23,993*	*5,220*	*1,86,973*	*1,19,02,540*
TOTAL .	1,13,97,716	1,208	51,398	4,134	57,024	1,878	1,41,343	31,651	23,994	5,220	1,86,973	1,19,02,539
Burma.												
Mandalay Canal	2,92,972	...	...	...	...	5,765	...	...	830	...	54	2,99,621
Shwebo Canal	6,61,547	...	17	...	10	7,885	...	...	2,791	...	455	6,72,705
Mon Canal	4,07,444	...	...	...	40	7,285	...	...	2,833	...	117	4,17,719
TOTAL .	13,61,963	...	17	...	50	20,935	...	...	6,454	...	626	13,90,045
Bihar and Orissa.												
Orissa Project	4,52,453	...	—*48*	...	12,180	1,143	...	69,253	3,647	...	31,612	5,70,240
Sone Project	19,19,852	...	2,542	150	3,239	1,148	1,590	16,900	6,706	168	57,818	20,10,113
Dhaka Canal	14,098	...	77	...	8	1,007	...	...	235	...	192	15,617
Tribeni Canal	1,20,862	...	...	...	67	829	...	...	2,009	...	717	1,24,484
	25,07,265	...	2,571	150	15,494	4,127	1,590	86,153	12,597	168	90,339	27,20,454
Deduct—Provincial share under the Contract .	*12,53,632*	...	*1,286*	*75*	*7,747*	*2,063*	*795*	*43,076*	*6,299*	*84*	*45,170*	*13,60,227*
TOTAL	12,53,633	...	1,285	75	7,747	2,064	795	43,077	6,298	84	45,169	13,60,227

Central Provinces.												
Tank Projects	81,705	...	1,754	...	84	3,519	...	...	280	20	10,620	97,982
Total—Imperial	1,60,88,918	1,208	77,694	94,363	91,284	91,378	1,98,657	1,98,138	48,142	19,050	2,91,690	1,72,00,522
Provincial.												
Madras.												
Provincial share under the Contract	...	...	582	1,090	9,919	39,941	197	80,933	3,107	20	11,395	1,47,184
Bombay.												
Provincial share under the Contract	6,33,842	...	21,302	87,199	4,850	22,731	...	14	1,995	12,937	20,778	8,05,948
Bengal.												
Provincial share under the Contract	85,601	...	125	...	37	298	...	42,462	233	...	10,284	1,39,040
United Provinces of Agra and Oudh.												
Ganges Canal	38,14,038	34,651	8,606	3,385	56,207	...	51,296	5,203	6,251	6,900	21,490	40,08,030
Lower Ganges Canal	29,46,124	11,872	53,914	626	52,475	...	5,234	5,174	5,100	1,768	22,361	31,04,648
Agra Canal	7,56,208	42,951	9,062	...	21,907	...	2,426	...	1,812	1,501	3,372	8,39,299
Eastern Jumna Canal	13,60,591	5,726	2,135	...	23,790	...	13,406	...	1,708	944	6,567	14,14,917
Dun Canal	64,505	3,694	18,099	...	508	...	18,426	...	...	85	174	1,05,491
Bijnor Canal	39,803	517	73	...	1,386	...	76	...	...	146	5	42,006
TOTAL	89,81,269	(*a*)99,411	91,939	4,011	1,56,273	...	90,864	10,380	14,871	11,404	53,969	95,14,391
Punjab.												
Provincial share under the Contract	1,13,97,716	1,209	51,398	4,134	57,024	1,878	1,41,343	31,652	23,993	5,220	1,86,973	1,19,02,540
Bihar and Orissa.												
Provincial share under the Contract	12,53,632	...	1,286	75	7,747	2,063	795	43,076	6,299	84	45,170	13,60,227
Total Provincial	2,23,52,060	1,00,620	1,66,632	96,809	2,35,850	66,911	2,33,199	2,08,517	50,498	29,665	3,28,569	2,38,69,330
GRAND TOTAL	3,84,40,978	1,01,828	2,44,326	1,91,172	3,27,134	1,58,289	4,31,856	4,06,655	98,640	48,715	6,20,259	4,10,69,852
											Grand Total converted into £ at R15=£1	£ 2,737,991

(*a*) Recoveries by the Civil Department.

No. 60.—ABSTRACT ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS debited to IMPERIAL and PROVINCIAL FUNDS, during the Year 1915-1916.

	IMPERIAL.										PROVINCIAL.							GRAND TOTAL.
	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	TOTAL.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Bihar and Orissa.	TOTAL.	
Working Expenses and Maintenance.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Extensions and Improvements	92,105	75,952	48,187	970	5,765	8,22,791	67,993	51,009	12,162	11,76,934	75,951	48,186	970	53,216	8,22,791	51,009	10,52,123	22,29,057
Maintenance and Repairs	2,96,702	5,47,519	4,83,761	45,880	1,82,328	21,74,504	2,84,472	2,58,923	49,153	43,23,242	5,47,520	4,83,761	45,880	11,26,111	21,74,504	2,58,924	46,36,700	89,59,942
Establishment	2,26,191	4,42,075	2,30,428	38,782	2,77,798	20,83,828	2,28,276	4,19,460	24,362	39,71,200	4,42,076	2,30,429	38,783	17,52,668	20,83,829	4,19,460	49,67,245	89,38,445
Tools and Plant	7,976	52,089	17,825	12,238	4,362	90,462	9,950	23,861	990	2,19,753	52,089	17,826	12,237	27,799	90,461	23,860	2,24,272	4,44,025
Refunds or Revenue	457	549	9,430	141	2,288	3,804	...	5,447	451	22,567	548	9,430	141	10,396	3,804	5,446	29,765	52,332
TOTAL	6,23,431	11,18,184	7,89,631	98,011	4,72,541	51,75,389	5,90,691	7,58,700	87,118	97,13,696	11,18,184	7,89,632	98,011	29,70,190	51,75,389	7,58,699	1,09,10,105	2,06,23,801
																	Total converted into £ at R15=£1 . £	1,374,920

No. 60 A.—Detailed Account of Working Expenses and Maintenance of Major Irrigation Works debited to Imperial and Provincial Funds during, and to end of, the Year 1915-1916.

	Expenditure during the Year.						Expenditure to end of the Year.					
Imperial.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Total.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
North-West Frontier.												
Lower Swat River Canal	30,360	50,225	1,18,166	1,433	192	2,00,376	1,81,290	10,23,111	20,00,385	45,162	6,345	32,56,293
Paharpur Canal	5,447	24,263	18,812	323	82	48,927	15,730	2,17,438	1,33,874	8,679	1,507	3,77,228
Kabul River Canal	51,649	68,315	28,179	2,041	183	1,50,367	2,29,804	6,45,376	5,07,903	27,734	4,434	14,15,251
Upper Swat River Canal	4,649	1,53,899	61,034	4,179	....	2,23,761	4,649	2,02,878	88,552	5,003	...	3,01,082
Deduct—Outlay on Kabul River Canal met from grant under "43—Minor Works and Navigation" (*Vide* Account No. 63-B)	...	...	...	...	...	...	*74,391*	*2,06,645*	*2,56,597*	*3,392*	*2,361*	(a) *5,43,386*
Total	92,105	2,96,702	2,26,191	7,976	457	6,23,431	3,57,082	18,82,158	24,74,117	83,186	9,925	48,06,468
Madras.												
Nagavalli River Project	*—231*	12,291	5,621	133	...	17,814	565	64,985	26,780	274	...	92,604
Godavari Delta System	35,699	3,12,794	3,14,573	51,097	340	7,13,803	12,49,187	1,36,71,660	1,04,50,026	25,48,818	18,554	2,79,38,245
Kistna Delta System	69,734	2,95,700	2,85,600	41,059	399	6,92,492	10,84,280	1,05,00,208	81,30,477	18,24,936	22,949	2,15,62,850
Cauvery Delta System	33,751	38,055	60,890	2,232	77	1,35,005	10,82,339	*—8,09,723*	16,64,003	*—32,076*	1,296	19,05,869
Penner River Canals System	2,051	27,180	38,623	556	1	68,411	1,60,284	8,52,380	9,59,053	12,529	1,876	19,76,722
Srivaikuntam Anicut System	2,139	84,089	28,093	*—78*	...	1,14,243	87,091	5,29,767	4,70,748	2,922	646	10,21,174
Kurnool Canal	2,593	82,634	32,543	2,771	77	1,20,618	3,64,835	27,41,377	10,78,395	1,01,022	13,031	42,98,661
Barur Tank Project	44	5,258	2,318	...	...	7,620	24,599	1,02,795	48,715	234	51	1,76,394
Rushikulya Project	3,649	52,404	11,408	416	...	67,877	91,986	7,96,931	1,99,287	22,054	79	11,10,337
Periyar Project	6,279	75,496	42,469	2,878	72	1,27,194	2,08,443	13,48,839	6,80,143	64,997	906	22,53,328
Poiney Anicut	*—2,259*	7,988	6,394	*—38*	...	12,085	91,177	5,37,628	1,73,846	134	461	8,03,246
Cheyeru Anicut	*—2,203*	13,837	7,444	*—63*	...	19,015	1,08,830	6,79,279	2,08,316	381	832	9,97,688
Tirukkoylur Anicut	*—975*	10,656	5,022	*—74*	2	14,631	1,03,473	5,10,506	1,67,159	*—33*	303	7,87,408
Lower Coleroon Anicut	*—377*	36,528	22,200	*—109*	15	58,257	3,11,475	13,27,949	4,89,422	403	107	21,29,356
Divi Pumping Project	1,068	24,857	11,637	3,423	...	40,985	4,489	3,02,916	1,23,209	49,609	9	5,40,352
Shatiatope Anicut	941	15,972	9,316	*—25*	114	26,318	74,894	6,14,101	2,05,575	338	180	8,95,088
	1,51,603	10,95,039	8,84,151	1,04,178	1,097	22,36,368	50,38,028	3,38,37,598	2,49,55,814	45,96,602	61,280	6,84,89,322
Deduct—Provincial share under the Contract	*75,951*	*5,47,520*	*4,42,076*	*52,089*	*548*	*11,18,184*	*7,33,858*	*42,33,305*	*34,39,235*	*6,11,974*	*7,412*	*90,25,784*
„ Provincial outlay on canals now classed as Productive (*Vide* Account No. 63-B)	...	...	...	...	...	...	*5,92,573*	*27,61,264*	*7,68,488*	*1,702*	*61*	(b)*41,24,088*
Total	75,952	5,47,519	4,42,075	52,089	549	11,18,184	37,11,597	2,68,43,029	2,07,48,091	39,82,926	53,807	5,53,39,450
Carred over	1,68,057	8,44,221	6,68,266	60,065	1,006	17,41,615	40,68,679	2,87,25,187	2,32,22,208	40,66,112	63,732	6,01,45,918

(a) R2.75,707 Imperial.
R2,67,679 Provincial.
5,43,386

(b)

Poiney	Anicut	6 71.459
Cheyeru	„	7,64,418
Tirukkoylur	„	6,02,904
Lower Coleroon	„	14,37,631
Shatiatope	„	6,10,013
Mopad Project		7,663
		41,24,088

No. 60 A.—Detailed Account of Working Expenses and Maintenance of Major Irrigation Works debited to Imperial and Provincial Funds during, and to end of, the Year 1915-1916—*continued.*

	Expenditure during the Year.						Expenditure to end of the Year.					
	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Total.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plants.	Refunds of Revenue.	Total.
Imperial—*contd.*												
Brought forward	Rs. 1,68,057	Rs. 8,44,221	Rs. 6,68,266	Rs. 60,065	Rs. 1,006	Rs. 17,41,615	Rs. 40,68,679	Rs. 2,87,25,187	Rs. 2,32,22,208	Rs. 40,66,112	Rs. 63,732	Rs. 6,01,45,918
Bombay.												
Desert Canal	508	65,389	23,924	864	...	90,685	2,42,031	22,60,038	4,85,777	23,479	7,245	30,18,570
Unharwah Canal	3,559	25,052	9,686	388	...	39,185	1,28,508	6,70,663	1,15,557	6,428	...	9,21,156
Begari Canal	3,059	98,250	35,399	1,343	...	1,38,051	3,33,988	29,84,249	7,27,138	33,007	1,751	40,80,133
Mahiwah Canal	4,074	43,805	3,733	841	...	52,453	90,025	5,03,736	15,433	3,624	...	6,12,818
Eastern Nara Works	47,731	1,21,530	31,338	1,741	...	2,02,840	3,93,311	35,98,419	14,19,031	42,549	8,042	54,61,352
Dad Canal	1,332	57,759	15,204	500	—5	74,790	—16,873	9,28,117	1,94,860	8,070	77	11,14,251
Nasrat Canal	531	85,058	23,552	490	...	1,09,631	59,559	8,15,439	1,97,413	7,328	...	10,79,739
Jamrao Canal	2,261	1,68,091	1,46,003	5,629	...	3,22,584	78,467	22,50,001	18,60,171	59,994	...	42,54,633
Hathmati and Kharicut Canals	10,217	19,129	12,052	591	466	42,455	58,320	2,93,811	1,51,677	5,433	3,201	5,12,442
Lower Panjhra River Works	587	2,658	1,604	49	28	4,926	30,262	1,18,161	95,591	2,461	3,896	2,50,371
Kadva River Works	539	6,306	6,331	101	15	13,292	7,678	1,69,864	2,08,682	5,061	429	3,91,714
Pravara River Works—Lakh Canal	...	1,490	1,114	22	...	2,626	715	1,50,345	1,48,068	2,759	116	3,02,003
Mutha Canal and Matoba Tank	5,220	78,687	36,403	18,991	393	1,39,694	1,40,442	15,97,104	12,29,484	1,39,288	21,584	31,27,902
Nira Canal and Shetphal Tank	13,612	62,886	43,861	2,179	52	1,22,590	82,085	8,16,121	8,08,419	40,481	12,916	17,60,022
Mhasvad Tank	2,015	6,646	8,472	130	80	17,343	22,032	2,22,003	1,78,920	5,496	242	4,28,693
Ekruk Tank	414	6,666	5,073	106	...	12,259	49,940	3,38,551	2,42,188	6,896	1,145	6,38,720
Krishna Canal	...	5,820	2,917	87	140	8,964	7,195	3,56,883	2,25,257	4,953	1,471	5,95,764
Gokak Canal, First Section	...	...	...	...	...	...	395	10,533	7,593	369	77	18,967
Chankapur Tank Girna Left Bank Canal	113	9,610	7,403	143	23	17,292	1 874	41,250	27,835	2,471	36	73,466
Pravara River Canal Project	...	12,998	5,633	186	46	18,863	176	36,828	17,319	526	60	54,909
Godaveri Canal	601	88,592	40,055	1,270	17,622	1,48,740	5,328	2,62,575	1,18,421	3,339	38,589	4,28,252
	96,373	9,67,522	4,60,857	35,651	18,860	15,79,263	17,15,458	1,84,30,696	84,74,834	4,04,012	1,00,877	2,91,25,877
Deduct—Provincial share under the Contract	*48,186*	*4,83,761*	*2,30,429*	*17,826*	*9,430*	*7,89,632*	*5,55,391*	*44,55,896*	*21,21,155*	*1,13,663*	*32,173*	*72,78,278*
Total	48,187	4,83,761	2,30,428	17,825	9,430	7,89,631	11,60,067	1,39,74,800	63,53,679	2,90,349	68,704	2,18,47,599
Bengal.												
Midnapore Canal	574	57,144	63,190	15,982	282	1,37,172	1,86,170	45,87,412	27,67,609	10,29,622	17,632	85,88,445
Tidal Canal	1,366	34,616	14,375	8,493	...	58,850	39,324	12,12,618	5,60,016	1,86,539	3,017	19,98,514
	1,940	91,760	77,565	24,475	282	1,96,022	2,22,494	58,00,030	33,27,625	12,16,161	20,649	1,05,86,959
Deduct—Provincial share under the Contract	*970*	*45,880*	*38,783*	*12,237*	*141*	*98,011*	*2,16,968*	*54,68,098*	*31,05,738*	*11,44,222*	*19,776*	*99,54,802*
Total	970	45,880	38,782	12,238	141	98,011	5,526	3,31,932	2,21,887	71,939	873	6,32,157

United Provinces of Agra and Oudh.												
Ghori Nadi Scheme	272	3,009	1,019	64	...	4,364	272	3,009	1,019	64	...	4,364
Lower Ganges Canal (Imperial outlay)	...	...	...	...	...	...	2,99,033	...	77,694	11,253	...	3,87,980
Betwa Canal	3,346	78,824	1,45,287	1,979	2,092	2,31,528	2,08,898	13,62,219	20,08,443	49,973	27,411	36,56,944
Ken Canal	689	33,247	70,312	172	70	1,04,490	36,319	3,90,458	(*b*)4,57,949	16,341	987	9,02,054
Dassan Canal	703	57,114	58,065	2,078	117	1,18,078	18,017	2,35,026	2,60,289	—*7,159*	1,094	5,07,267
Pahuj and Garhman Canals	755	5,510	2,378	69	...	8,712	3,572	38,293	19,074	863	...	61,802
Majhgawan Tank	...	4,654	736	...	9	5,369	...	4,624	736	...	9	5,369
TOTAL	5,765	1,82,328	2,77,798	4,362	2,288	4,72,541	5,66,111	20,33,629	28,25,204	71,335	29,501	55,25,780
Punjab.												
Upper Jhelum Canal	20,225	2,50,338	59,334	3,946	30	3,33,873	20,225	2,50,338	59,334	3,946	30	3,33,873
Lower Bari Doab Canal	12,192	4,09,300	1,95,942	6,119	662	6,24,215	12 192	6,86,859	3,50,515	9,979	662	10,60,207
Western Jumna Canal, including Sirsa Branch	1,18,508	6,09,861	5,66,401	29,273	(*a*) 2,202	13,26,245	22,75,056	1,80,25,985	1,73,87,323	5,25,727	3,71,806	3,85,85,897
Upper Bari Doab Canal	1,02,053	5,36,802	6,27,474	16,920	1,216	12,84,560	32,33,042	1,80,78,809	1,74,83,485	6,59,080	1,68,487	3,96,22,903
Sirhind Canal	1,34,408	4,19,379	5,74,590	29,488	744	11,58,609	19,30,192	96,40,783	1,12,40,340	4,69,419	78,867	2,33,59,601
Lower Chenab Canal	9,80,508	9,96,498	10,86,697	56,152	747	31,20,602	41,46,743	1,48,09,273	1,63,41,343	7,70,161	1,17,753	3,61,85,273
Upper Sutlej Inundation Canal	19,746	2,10,397	1,55,033	2,828	94	3,88,098	5,96,142	56.67,276	42,65,608	74,682	25,595	1,06,29,303
Lower Jhelum Canal	22,220	2,47,287	4,62,258	21,303	780	7,53,848	8,59,778	42,74,702	46,60,226	1,40,354	9,813	99,14,873
Sidhnai Canal	10,516	43,052	79,145	2,764	350	1,35,837	2,78,181	17,48,318	15,50,210	53,263	1,595	36,31,567
Indus Inundation Canals	1,17,195	1,96,141	1,10,617	1,370	168	4,25,491	19,84,929	78,55,210	39,56,842	72,171	4,872	1,38,74,024
Upper Chenab Canal	1,08,006	4,29,853	2,50,166	10,760	615	7,99,400	2,67,405	11,28,431	6,45,146	22,296	2,075	20,65,353
	16,45,582	43,49,008	41,67,657	1,80,923	7,608	1,03,50,778	1,56,03,885	8,21,65,984	7,79,40,372	28,01,078	7,81,555	17,92,92,374
Deduct—Provincial share under the Contract	*8,22,791*	*21,74,504*	*20,83,829*	*90,461*	*3,804*	*51,75,389*	*42,35,867*	*1,64,50,738*	*1,57,25,102*	*8,27,049*	*1,49,497*	*3,73,88,253*
TOTAL	8,22,791	21,74,504	20,83,828	90,462	3,804	51,75,389	1,13,68,018	6,57,15,246	6,22,15,270	19,74,029	6,32,058	14,19,04,621
Burma.												
Mandalay Canal	22,349	60,318	47,892	7,445	...	1,38,004	3,63,367	6,00,499	5,59,732	19,016	309	15,42,923
Shwebo Canal	30,926	1,13,497	1,13,474	—*850*	...	2,57,047	1,25,467	8.53,003	8,46,108	12,737	27	18,37,342
Mon Canals	14,718	1,10,657	66,910	3,355	...	1,95,640	57,863	3,96,121	2,51,694	11,169	...	7,16,847
TOTAL	67,993	2,84,472	2,28,276	9,950	...	5,90,691	5,46,697	18,49,623	16,57,534	42,922	336	40,97,112
Carried over	13,763	40,15,166	35,27,378	1,94,902	16,669	88,67,878	1,77,15,098	11,26,30,417	9,64,95,782	65,16,686	7,95,204	23,41,53,187

(*a*) Includes R1,538 on account of refund of Owners' Rates (Civil Officers).

(*b*) Includes R25 accounted for under the head "3.—Land Revenue" in previous years now transfered to this head.

No. 60 A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS debited to IMPERIAL and PROVINCIAL FUNDS during, and to end of, the Year 1915-1916—*continued.*

	Expenditure during the Year.						Expenditure to end of the Year.					
	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Total.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Total.
Imperial—contd.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	11,13,763	40,15,166	35,27,378	1,94,902	16,669	88,67,878	1,77,15,098	11,26,30,417	9,64,95,732	65,16,086	7,95,204	23,41,53,187
Bihar and Orissa.												
Orissa Project	40,217	1,58,135	2,57,213	19,108	975	4,75,648	4,36,617	81,46,441	77,94,211	7,93,019	46,970	1,72,17,258
Sone Project	49,806	2,31,487	4,45,409	18,759	2,888	7,48,349	5,67,432	88,24,204	1,30,24, 01	7,88 450	2,31,462	2,34,35,649
Dhaka Canal	3,065	8,150	7,024	172	74	18,485	11,441	71,830	1,09,205	3,607	196	1,96,279
Tribeni Canal	8,930	1,20,075	1,29,274	9,682	6,956	2,74,917	29,537	2,27,234	2,53,235	14,444	14,095	5,68,545
	1,02,018	5,17,847	8,38,920	47,721	10,893	15,17,399	10,45,027	1,72,69,709	2,12,10,752	15,99,520	2,92,723	4,14,17,731
Deduct—Provincial share under the Contract	*51,009*	*2,58,924*	*4,19,460*	*23,860*	*5,446*	*7,58,699*	*8,56,504*	*1,61,52,830*	*1,93,58,207*	*14,61,919*	*2,72,583*	*3,81,02,043*
TOTAL	51,009	2,58,923	4,19,460	23,861	5,447	7,58,700	1,88,523	11,16,879	18,52,545	1,37,601	20,140	33,15,688
Central Provinces and Berar.												
Wainganga Canal	...	41	8	1	1	51	...	41	8	1	1	51
Ghorajheri Tank	...	3,444	1,749	47	...	5,240	...	14,757	7,258	216	303	22,534
Marowda Do.	735	1,335	1,110	31	...	3,211	2,775	17,500	9,107	89	503	29,974
Khapri Aranda Do.	11,088	2,806	3,994	209	...	18,097	12,457	19,801	15,105	414	148	47,925
Khola Do.	...	397	244	6	...	647	340	8,055	3,532	28	12	11,957
Kusrangi Do.	...	765	374	11	24	1,174	889	9,927	4,095	58	35	15,004
Khaira Datan Do.	...	391	266	6	...	663	128	5,826	2,989	4	25	8,972
Kukerdehi Do.	...	473	270	7	...	750	808	9,045	3,888	50	...	13,791
Bainakheri Do.	...	813	378	12	202	1,405	525	13,324	5,054	95	202	19,200
Hargahan Do.	...	1,520	686	23	...	2,229	22	10,741	4,858	*—131*	176	15,666
Pindrawan Do.	...	1,798	870	27	...	2,695	2,338	15,402	7,350	142	...	25,232
Khairbanda Do.	...	6,235	2,558	93	7	8,893	...	36,103	17,670	471	225	54,469
Chandpur Do.	...	4,566	2,362	68	...	6,996	2,717	30,137	18,030	491	180	51,555
Rumai Do.	...	908	410	94	146	1,558	1,001	3,972	2,523	109	149	7,754
Ramtek Reservoir	...	13,569	5,077	204	47	18,897	...	45,091	19,508	671	337	65,607
Wara Tank	269	1,044	538	16	16	1,883	485	7,342	3,453	108	16	11,404
Asola Mendha Do.	...	6,490	2,414	97	8	9,009	...	26,849	8,8 4	403	9	36,065
Khairee Do.	...	526	271	8	...	805	...	974	873	15	...	1,862
Barera Kalan Do.	...	1,074	465	16	...	1,555	...	3,721	1,619	36	8	5,384
Mahanadi Canal	70	...	...	...	...	70	4,026	...	...	...	...	4,026
Kottangheri	...	232	50	3	...	285	...	232	50	3	...	285
Jamunia	...	726	268	11	...	1,005	...	726	268	11	...	1,005
TOTAL	12,162	49,153	24,362	990	451	87,118	28,511	2,79,566	1,36,042	3,284	2,329	4,49,732
TOTAL IMPERIAL	11,76,934	43,23,242	39,71,200	2,19,753	22,567	97,13,696	1,79 32,132	11,40,26,862	9,84,84,369	66,57,571	8,17,673	23,79,18,607

Provincial.												
Madras.												
Provincial share under the Contract . .	75,951	5,47,520	4,42,076	52,089	548	11,18,184	7,33,858	42,33,305	34,39,235	6,11,974	7,412	90,25,784
Bombay.												
Provincial share under the Contract . .	48,186	4,83,761	2,30,429	17,826	9,430	7,89,632	5,55,391	44,55,896	21,21,155	1,13,663	32,173	72,78,278
Bengal.												
Provincial share under the Contract . .	970	45,880	38,783	12,237	141	98,011	2,16,968	54,68,098	31,05,738	11,44,222	19,776	99,54,802
United Provinces of Agra and Oudh.												
Ganges Canal	19,435	4,60,495	6,95,990	13,376	3,374	11,92,670	30,02,401	2,17,04,298	2,70,74,950	7,95,934	1,36,854	5,27,14,437
Lower Ganges Canal	9,842	3,70,685	6,30,113	9,183	3,846	10,23,669	25,62,880	1,52,92,967	1,89,22,897	3,42,593	1,18,131	3,72,39,468
Agra Canal	3,059	1,11,200	1,87,551	2,516	1,011	3,05,337	7,26,427	44,11,135	51,12,615	1,51,719	97,297	1,04,99,193
Eastern Jumna Canal	17,488	1,42,666	2,02,230	1,174	704	3,64,262	12,23,863	73,07,951	87,31,308	1,09,069	52,877	1,74,25,068
Dun Canal	2,256	33,475	26,910	1,399	1,461	59,501	2,26,266	12,76,139	11,14,546	27,361	5,298	26,49,610
Bijnor Canal	1,136	7,590	15,874	151	...	24,751	91,097	1,74,576	3,33,432	4,463	5,962	6,09,530
TOTAL .	53,216	11,26,111	(a) 17,52,668	27,799	10,396	29,70,190	78,32,934	5,01,67,066	6,12,89,748	14,31,139	4,16,419	12,11,37,306
Deduct—Imperial outlay on Lower Ganges Canal	...	...	...	...	...	...	*2,99,033*	...	*77,694*	*11,253*	...	*3,87,980*
Do.— Outlay on Dun and Bijnor Canals met from grants under "43.—Minor Works and Navigation" . . (*vide* Acct. No. 63-B)	...	...	...	...	...	...	*2,48,500*	*9,58,316*	*10,80,437*	*20,794*	*8,760*	*23,16,807*
	53,216	11,26,111	17,52,668	27,799	10,396	29,70,190	72,85,401	4,92,08,750	6,01,31,617	13,99,092	4,07,659	11,84,32,519
Punjab.												
Provincial share under the Contract . .	8,22,791	21,74,504	20,83,829	90,461	3,804	51,75,389	42,35,867	1,64,50,738	1,57,25,102	8,27,049	1,49,497	3,73,88,253
Bihar and Orissa.												
Provincial share under the Contract . .	51,009	2,58,924	4,19,460	23,860	5,446	7,58,699	8,56,504	1,61,52,830	1,93,58,207	14,61,919	2,72,583	3,81,02,043
TOTAL PROVINCIAL .	10,52,123	46,36,700	49,67,245	2,24,272	29,765	1,09,10,105	1,38,83,989	9,59,69,617	10,38,81,054	55,57,919	8,89,100	22,01,81,679
GRAND TOTAL .	22,29,057	89,59,942	89,38,445	4,44,025	52,332	2,06,23,801	3,18,16,121	20,99,96,479	20,23,65,423	1,22,15,490	17,06,773	45,81,00,286
Grand Total converted into £ at ₹ 15=£1 . £						1,374,920					£	30,540,019

(a) Includes ₹18,057 Outlay by Civil Officers as under:—

Ganges Canal . . .	₹	5,128
Lower Ganges Canal . .	„	6,710
Agra Canal	„	3,912
Eastern Jumna Canal . .	„	1,860
Dun Canal . .	„	237
Bijnor Canal . . .	„	210
		18,057

No. 60-B—Account of Capital Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance during, and to end of, the Year 1915-16.

		Expenditure during the year.	Expenditure to end of the year.	
		₹	₹	
Protective Works (*a*)		1,89,478	23,42,770	(*a*) Details by individual canals are included in Account No. 48-A., in which the total not charged to the Famine Insurance Grant is shown as a 'deduct' entry at foot.
Total India converted into £ at 15 = £1	£	12,632	156,184	

No. 61.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of MAJOR WORKING EXPENSES, the INTEREST on the DEBT incurred in respect

PROVINCES AND CANALS.	No. of Items.	Estimated cost of construction, excluding Indirect Charges.	CAPITAL OUTLAY, EXCLUDING INDIRECT CHARGES.		REVENUE	
			During 1915-1916.	To end of 1915-1916.	Direct Receipts, Water-rates, etc. (For details, *see* pages 154 to 157.)	Irrigation Land Revenue collected in the Civil Department.
			(For details, *see* pages 128, 281 and 284.)			
		Rs.	Rs.	Rs.	Rs.	Rs.
North-West Frontier Province.						
Kabul River Canal	1	11,23,672	5,724	11,09,833	1,64,918	10,565
Lower Swat River Canal	2	41,90,429	430	41,90,429	6,07,823	50,787
Paharpur Canal	3	9,05,444	...	9,05,444	27,277	12,426
Upper Swat River Canal	4	1,94,99,970	13,90,276	1,87,85,451	11,026	...
TOTAL		2,57,19,515	13,96,430	2,49,91,157	8,11,044	73,778
Madras.						
Venkatapuram Tank	5	3,44,156	7,338	3,44,156	...	...
Godavari Delta System	6	1,32,33,555	1,41,633	1,28,66,948	1,39,319	41,08,383
Kistna Delta System	7	1,52,62,191	71,685	1,52,10,571	1,03,293	35,31,517
Cauvery Delta System	8	41,98,625	60,887	40,78,656	4,913	10,02,268
Penner River Canal System	9	56,92,284	9,164	56,89,202	4,337	5,95,744
Srivaikuntam Anicut System	10	16,32,657	17,516	15,85,695	4,986	1,53,928
Kurnool Cuddapah Canal	11	2,30,22,426	1,02,037	2,27,67,939	11,276	2,30,531
Barur Tank Project	12	4,19,375	...	4,19,375	619	19,032
Periyar Project	13	1,03,00,119	29,391	1,02,81,364	14,541	6,08,328
Nagavalli River Project	14	17,55,412	12,122	16,19,049	1,062	55,465
Divi Pumping Project	15	20,17,656	14,451	18,78,872	1,138	1,16,444
Rushikulya Project	16	46,79,681	2,270	46,72,822	2,993	1,96,101
Mopad Project	17	20,53,877	3,29,678	14,15,355	...	...
Bhavanasi Project	18	2,01,979	38,738	1,46,724	...	...
Cheyeru Anicut system	19	4,45,137	13,729	4,26,221	1,020	84,423
Poiney do.	20	2,37,859	402	2,37,859	641	91,687
Lower Coleroon Anicut	21	18,70,034	20,322	18,69,597	2,382	3,01,028
Shatiatope Anicut	22	9,87,422	—697	9,15,245	855	1,10,709
Tirukkoliyur Anicut	23	3,68,078	106	3,66,759	993	50,895
Toludur Project	34	19,98,000	2,73,680	6,03,003	...	...
TOTAL		9,07,20,523	11,44,497	8,73,95,412	2,94,368	1,12,56,483
Bombay.						
Desert Canal	25	26,40,891	...	26,40,891	93,735	3,01,287
Begari Canal	26	24,69,981	538	23,72,143	36,134	5,57,123
Eastern Nara Works	27	67,77,526	1,01,795	67,66,264	14,904	6,76,319
Hathmati Canal and Khari Cut	28	12,40,983	...	12,40,983	24,891	...
Pravara River Works—Lakh Canal	29	3,52,446	...	3,52,446	2,128	225
Kadva River Works	30	9,71,741	...	9,71,741	23,565	594
Krishna Canal	31	8,95,262	1,466	8,91,041	77,163	...
Lower Panjhra River Works	32	4,45,382	...	4,45,382	13,383	3,248
Ekruk Tank	33	12,28,117	...	12,28,117	81,952	...
Mutha Canal and Matoba Tank	34	75,85,790	1,64,592	75,84,832	3,67,075	42
Unharwah Canal	35	7,68,050	3	7,68,048	1,053	1,77,169
Jamrao Canal	36	86,93,497	1,64,345	83,70,122	37,416	9,80,013
Dad Canal	37	28,80,784	14,013	25,61,185	2,037	1,48,642
Nasrat Canal	38	20,14,887	—3,118	18,20,144	416	1,75,921
Naulakhi Canal	39	12,17,935	...	5,112	...	...
Mahiwah Canal	40	14,45,248	...	13,78,375	2,008	25,948
Gokak Canal—First Section	41	4,00,939	...	4,00,939	...	...
Mhaswad Tank	42	20,05,553	...	20,05,553	43,086	...
Nira Canal including Shetphal Tank	43	60,96,736	2,159	60,96,736	5,54,722	...
Chankapur Tank	44	18,24,088	37,963	18,24,088	11,150	...
Maladevi Tank	45	3,04,671	—78	3,02,041	...	...
Pravara River Works, Ojhar Right Bank Canal	46	71,54,934	7,77,922	57,35,112	16,021	...
Budhihal Tank	47	13,98,529	191	4,90,898	...	...
Godaveri Canal	48	93,55,562	2,90,861	93,55,562	2,09,058	...
Nira Right Bank Canal	49	2,49,71,868	25,50,392	92,84,807	...	...
Sukkur Burrage	50	...	...	—284	...	...
TOTAL		9,51,41,400	41,03,044	7,48,92,278	16,11,897	30,46,531
Carried over		21,15,81,438	66,43,971	18,72,78,847	27,17,309	1,43,76,792

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, REVENUE derived therefrom, the of those WORKS, and the FINANCIAL RESULTS, during the Year 1915-1916.

DURING 1915-1916.			EXCLUDING INTEREST.				Simple Interest at 3·4725 per cent. on the Capital outlay charge at end of year less ½ the outlay of the year.	INCLUDING INTEREST.				No. of Item.
Less—Collection charges in the Civil Department.	TOTAL REVENUE.	WORKING EXPENSES, 1915-1916. (For details, *see* pages 159 to 163.)	Excess Revenue.	Excess Expenditure.	Rate per cent. Of Excess Revenue.	Rate per cent. Of Excess Expenditure.		Excess Revenue.	Excess Expenditure	Rate per cent. Of Excess Revenue.	Rate per cent. Of Excess Expenditure.	
Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.			
...	1,75,483	1,50,367	25,116	...	2·26	...	38,440	...	13,324	...	1·20	1
...	6,58,610	2,00,376	4,58,234	...	10·93	...	1,45,505	3,12,729	...	7·46	...	2
...	39,703	48,927	...	9,224	...	1·02	31,141	...	40,665	...	4·49	3
...	11,026	2,23,761	...	2,12,735	...	1·13	6,28,186	...	8,40,921	...	4·48	4
...	8,84,822	6,23,431	2,61,391	...	1·04	...	8,43,572	...	5,82,181	...	2·33	
...	...	...	...	...	...	...	11,823	...	11,823	...	3·43	5
2,05,297	40,42,405	7,13,803	33,28,602	...	25·87	...	4,44,346	28,84,256	...	22·42	...	6
1,75,621	34,59,189	6,92,492	27,66,697	...	18·19	...	5,26,942	22,39,755	...	14·72	...	7
50,113	9,57,068	1,35,005	8,22,063	...	20·15	...	1,40,574	6,81,489	...	16·71	...	8
29,232	5,70,849	68,411	5,02,438	...	8 83	...	1,97,398	3,05,040	...	5·36	...	9
7,696	1,51,218	1,14,243	36,975	...	2·33	...	54,759	...	17,784	...	1·12	10
11,525	2,30,282	1,20,618	1,09,664	...	·48	...	7,83,845	...	6,79,181	...	2·98	11
931	18,720	7,620	11,100	...	2·65	...	14,563	...	3,463	...	·82	12
28,807	5,94,062	1,27,194	4,66,868	...	4·54	...	3,56,510	1,10,358	...	1·07	...	13
2,773	53,754	17,814	35,940	...	2 22	...	56,011	...	20,071	...	1·23	14
5,440	1,12,142	40,985	71,157	...	3·79	...	64,993	6,164	...	·33	...	15
9,753	1,89,341	67,877	1,21,464	..	2·60	...	1,62,224	...	40,760	...	·87	16
...	...	...	...	...	...	...	43,424	...	43,424	...	3·07	17
...	...	...	...	...	...	...	4,422	...	4,422	...	3·01	18
4,221	81,222	19,015	62,207	...	14·59	...	14,562	47,645	...	11·18	...	19
4,582	87,746	12,085	75,661	...	31·81	...	8,253	67,408	...	28·34	.	20
15,051	2,88,359	58,257	2,30,102	...	12·31	...	64,569	1,65,533	...	8·85	...	21
5,535	1,06,029	26,318	79,711	...	8·71	...	31,794	47,917	...	5·23	...	22
2,545	49,343	14,631	34,712	...	9·46	...	12,734	21,978	...	5·99	...	23
...	...	...	...	...	...	...	16,188	...	16,188	...	2·68	24
5,59,122	1,09,91,729	22,33,368	87,55,361		10·02	...	30,14,934	57,40,427	...	6·57	...	
18,010	3,77,012	90,685	2,86,327	...	10·84	...	91,705	1,94,622	...	7·37	...	25
33,293	5,59,964	1,38,051	4,21,913	...	17·79	...	82,363	3,39,550	...	14·31	...	26
40,842	6,50,381	2,02,840	4,47,541	...	6·61	...	2,33,191	2,14,350	...	3·17	...	27
680	24,211	42,455	...	18,244	...	1·47	43,093	...	61,337	...	4·94	28
69	2,284	2,626	...	342	...	·10	12,238	...	12,580	...	3·57	29
1,099	23,060	13,292	9,768	...	1·01	...	33,744	...	23,976	...	2·47	30
2,455	74,708	8,964	65,744	...	7·38	...	30,916	34,828	...	3·91	...	31
1,322	15,309	4,926	10,383	...	2·33	...	15,466	...	5,083	...	1 14	32
948	81,004	12,259	68,745	...	5·60	...	42,046	26,099	...	2·12	...	33
2,545	3,57,572	1,39,694	2,17,878	...	2·87	...	2,60,526	...	42,648	...	·56	34
10,496	1,67,726	39,185	1,28,541	...	16 74	...	26,670	1,01,871	...	13 26	...	35
28,233	9,89,196	3,22,584	6,66,612	...	7·96	...	2,87,799	3,78,813	...	4 52	...	36
8,545	1,42,134	74,790	67,344	...	2·63	...	88,694	...	21,350	...	·83	37
9,759	1,66,578	1,09,631	56,947	...	3·13	...	63,259	...	6,312	...	·35	38
...	...	...	...	...	...	..	178	...	178	...	3·48	39
1,470	26,486	52,453	...	25,967	...	1·88	47,864	...	73,831	...	5·36	40
...	...	...	...	...	...	...	13,922	...	13,922	...	3·47	41
1,843	41,243	17,343	23,900	...	1·19	...	69,643	...	45,743	...	2·28	42
27,245	5,27,477	1,22,590	4,04,887	...	6·64	...	2,11,672	1,93,215	...	3·17	...	43
548	10,602	17,292	...	6,690	...	·37	62,682	...	69,372	...	3·80	44
...	...	...	...	...	...	...	10,490	...	10,490	...	3·47	45
770	15,251	18,863	...	3,612	...	·06	1,85,645	...	1,89,257	...	3·30	46
...	...	...	...	...	...	...	17,043	...	17,043	...	3·47	47
10,257	1,98,801	1,48,740	50,061	...	·53	...	3,19,822	...	2,69,761	...	2·88	48
...	...	...	...	...	...	...	2,78,134	...	2,78,134	...	2·99	49
...	...	...	...	...	...	...	—10	...	—10	...	...	50
2,07,429	44,50,999	15,79,263	28,71,736	...	3·83	...	25,29,395	3,42,341	...	·46	...	
7,66,551	1,63,27,550	44,39,062	1,18,88,488	...			63,87,901	55,00,587	...			

No. 61.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of MAJOR WORKING EXPENSES, the INTEREST on the DEBT incurred in respect of those

PROVINCES AND CANALS.	No. of Items.	Estimated cost of construction, excluding Indirect Charges.	CAPITAL OUTLAY, EXCLUDING INDIRECT CHARGES. During 1915-1916. (For details, *see* pages 128, 129 and 282 to 284.)	CAPITAL OUTLAY, EXCLUDING INDIRECT CHARGES. To end of 1915-1916. (For details, *see* pages 128, 129 and 282 to 284.)	REVENUE Direct Receipts, Water-rates, etc. (For details, *see* pages 155 to 157.)	REVENUE Irrigation Land Revenue collected in the Civil Department.
		Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward .		21,15,81,438	66,43,971	18,72,78,847	27,17,309	1,43,76,792
Bengal.						
Midnapore Canal	51	83,09,132	...	83,09,132	2,20,092	...
Tidal Canal	52	25,50,805	...	25,50,805	48,987	...
TOTAL .		1,08,59,937	...	1,08,59,937	2,78,079	...
United Provinces of Agra and Oudh.						
Jaiwanti Tank	53	3,98,087	1,214	1,214	..	...
Ganges Canal	54	3,63,33,506	6,61,181	3,58,75,843	40,08,030	10,07,894
Lower Ganges Canal	55	3,88,28,768	3,742	3,88,28,768	31,04,648	6,50,478
Agra Canal	56	1,15,70,465	53,012	1,14,57,007	8,39,299	...
Eastern Jumna Canal	57	48,74,132	26,189	48,74,132	14,14,917	2,53,952
Ghori Nadi Scheme	58	3,90,293	4,594	3,90,293	46	...
Betwa Canal	59	80,65,702	27,411	79,75,798	3,08,820	...
Ken Canal	60	59,17,487	2,19,507	57,76,004	1,50,975	...
Dassan Canal	61	47,95,055	71,404	46,95,761	66,696	...
Dun Canals	62	13,49,751	6,459	13,49,751	1,05,491	24,980
Bijnor Canals	63	3,13,190	1,479	3,13,190	42,006	14,984
Belan Canal	64	33,315	...	33,315	...	...
Pahuj and Garhman Canals . .	65	8,14,714	4,525	8,06,755	17,131	...
Ghaggar Canal	66	33,22,950	10,31,834	26,12,502	...	...
Majhgawan Tank	67	3,87,769	61,156	3,47,184	2,845	...
Gorai Canal	68	6,91,480	2,89,244	6,11,998	...	...
Barwar Lake and Canal . . .	69	3,99,039	87,535	1,87,438	...	...
Batkhara Tank	70	6,10,797	31,823	57,577	...	...
TOTAL .		11,90,96,500	25,82,339	11,61,94,530	1,00,60,904	19,52,288
Punjab.						
Western Jumna Canal, including Sirsa Branch .	71	1,68,82,347	14,627	1,68,82,347	27,77,563	2,30,990
Upper Bari Doab Canal	72	2,11,30,492	3,39,885	2,11,30,492	41,03,892	6,16,293
Sirhind Canal	73	2,43,96,260	63,970	2,43,45,111	31,38,533	89,551
Lower Chenab Canal	74	3,10,65,103	92,770	3,10,32,900	84,48,507	74,74,480
Upper Sutlej Inundation Canal . . .	75	17,17,354	11,324	17,17,354	4,79,140	2,67,057
Sidhnai Canal	76	12,90,744	—966	12,90,744	6,23,800	2,03,329
Lower Jhelum Canal	77	1,83,95,782	13,673	1,55,76,640	26,50,220	14,72,343
Indus Inundation Canal	78	28,93,359	1,47,387	28,93,359	1,87,116	2,50,227
Upper Jhelum Canal	79	4,32,40,282	18,94,961	4,15,81,296	6,204	...
Upper Chenab Canal	80	3,36,24,503	11,94,458	3,36,24,503	9,56,871	61,077
Lower Bari Doab Canal	81	2,16,69,940	8,92,133	2,06,66,964	4,33,173	1,20,986
TOTAL .		21,63,06,166	46,64,222	21,07,41,710	2,38,05,079	1,07,92,333
Burma.						
Yeu Canal	82	48,76,590	4,08,697	30,40,438	...	...
Mandalay Canal	83	56,83,698	70,227	56,62,039	2,99,621	55,077
Shwebo Canal	84	58,25,161	—13,405	57,19,062	6,72,705	1,42,353
Mon Canal	85	55,09,843	79,797	54,72,477	4,17,719	71,038
Twantee Canal	86	66,30,132	8,83,091	66,30,132	...	...
TOTAL .		2,85,25,424	14,28,407	2,65,24,148	13,90,045	2,68,468
Bihar and Orissa.						
Orissa Project	87	2,66,78,348	7,775	2,64,51,572	5,70,240	...
Sone Project	88	2,59,57,377	11,364	2,59,44,456	20,10,113	...
Dhaka Canal	89	6,15,922	—657	5,70,173	15,617	...
Tribeni „	90	77,18,106	47,595	72,80,915	1,24,484	...
TOTAL .		6,09,69,753	66,077	6,02,47,116	27,20,454	...
Central Provinces.						
Tank Projects	91	3,51,45,333	44,38,589	2,49,98,596	97,982	5,168
GRAND TOTAL .		68,24,84,551	1,98,23,305	63,68,44,884	4,10,69,852	2,73,95,049
Grand Total converted into £ at Rs. 15=£1	£	45,498,970	1,321,574	42,456,326	2,737,991	1,826,336

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, the REVENUE derived therefrom, the WORKS, and the FINANCIAL RESULTS, during the Year 1915-1916—*contd.*

DURING 1915-16.			EXCLUDING INTEREST.					INCLUDING INTEREST.				
Less—collection charges in the Civil Department	TOTAL REVENUE.	WORKING EXPENSES, 1915-1916. (For details, *see* pages 160 to 163.)	Excess Revenue.	Excess Expenditure.	Rate per cent. Of Excess Revenue.	Rate per cent. Of Excess Expenditure.	Simple interest at 3·4725 per cent. on the Capital outlay at end of year less ½ the outlay of the year.	Excess Revenue.	Excess Expenditure.	Rate per cent. Of Excess Revenue.	Rate per cent. Of Excess Expenditure.	
Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.			
7,66,551	1,63,27,550	44,39,062	1,18,88,488	...	...	...	63,87,901	55,0 ,587	...	...	...	
...	2,29,092	1,37,172	91,920	...	1·11	...	2,88,534	...	1,96,614	...	2·37	51
...	48,987	58,850	...	9,863	...	·39	88,576	...	98,439	...	3·86	52
...	2,78,079	1,96,022	82,057	...	·75	...	3,77,110	...	2,95,053	...	2·71	
...	...	...	...	...	...	...	21	...	21	...	1·72	53
...	50,15,924	11,92,070	38,23,254	...	10·66	...	12,34,369	25,88,945	...	7·22	...	54
...	37,55,126	10,23,669	27,31,157	...	7·03	...	13,48,264	13,83,193	...	3·56	...	55
...	8,39,249	3,05,287	5,53,962	...	4·66	...	3,96,924	1,37,038	...	1·20	...	56
...	16,68,869	3,64,862	13,04,007	...	26·76	...	1,68,800	11,35,807	...	23·30	...	57
...	46	4,364	...	4,318		1·11	13,473	...	17,791	...	4·56	58
...	3,08,820	2,31,528	77,292	...	·97	...	2,76,484	...	1,99,192	...	2·50	59
...	1,50,975	1,04,490	46,485	...	·80	...	1,96,761	...	1,50,276	...	2·60	60
...	66,696	1,18,078	...	51,382	...	1·09	1,61,821	...	2,13,203	...	4·54	61
...	1,30,471	59,501	70,970	...	5·26	...	46,758	24,212	...	1·79	...	62
...	56,990	24,751	32,239	...	10·29	...	10,850	21,389	...	6·83	...	63
...	...	...	...	...	...	...	1,157	...	1,157	...	3·47	64
...	17,131	8,712	8,419	...	1·04	...	27,936	...	19,517	...	2·42	65
...	...	...	...	...	...	...	72,804	...	72,804	...	2·79	66
...	2,845	5,369	...	2,524	...	·73	10,994	...	13,518	...	3·89	67
...	...	...	...	...	...	...	16,230	...	16,230	...	2·65	68
...	...	...	...	...	...	...	4,989	...	4,989	...	2·66	69
...	...	...	...	...	...	...	1,447	...	1,447	...	2·51	70
...	1,20,13,192	31,42,731	85,70,461	...	7·38	...	39,90,022	45,80,439	...	3·91	...	
...	30,08,553	13,26,245	16,82,308	...	9·96	...	5,85,986	10,96,322	...	6·49	...	71
...	47,20,185	12,84,560	34,35,625	...	16·26	...	7,27,855	27,07,770	...	12·81	...	72
...	32,28,084	11,58,609	20,69,475	...	8·50	...	8,44,273	12,25,202	...	5·03	...	73
...	1,59,22,987	31,20,002	1,28,02,385	...	41·25	...	10,76,007	1,17,26,378	...	37·79	...	74
...	7,46,197	3,88,098	3,58,099	...	2·08	...	59,438	2,98,661	...	17·33	...	75
...	8,33,129	1,35,837	6,97,292	...	54·02	...	44,838	6,52,454	...	50·55	...	76
...	41,22,563	7,53,848	33,68,715	...	21·63	...	5,40,661	28,28,054	...	18·16	...	77
...	4,37,343	4,25,491	11,852	...	·41	...	97,913	...	86,061	...	2·97	78
...	6 264	3,33,873	...	3,27,609	...	·79	14,11,009	...	17,38,618	...	4·18	79
...	10,17,948	7,99,400	2,18,548	...	·65	...	11,46,872	...	9,28,324	...	2·77	80
...	5,54,159	6,24,215	...	70,056	...	·34	7,02,171	...	7,72,227	...	3·74	81
...	3,45,97,412	1,03,50,778	2,42,46,634	...	11·50	..	72,37,023	1,70,09,611	...	8·07	...	
...	...	...	...	...	...	...	98,484	...	98,484	...	3·24	82
4,957	3,49,741	1,38,004	2,11,737	...	3·74	...	1,95,395	16,342	...	·29	...	83
12,763	8,02,295	2,57,047	5,45,248	...	9·53	...	1,98,827	3,46,421	...	6·06	...	84
4,973	4,83,784	1,95,640	2,88,144	...	5·27	...	1,88,646	99,498	...	1·82	...	85
...	...	...	...	...	..	...	2,14,898	...	2,14,898	...	3·24	86
22,693	16,35,820	5,90,691	10,45,129	...	3·94	...	8,96,250	1,48,879	...	·56	...	
...	5,70,240	4,75,648	94,592	...	·36	...	9,18,396	...	8,23,804	...	3·11	87
...	20,10,113	7,48,349	12,61,764	...	4·86	...	9,00,724	3,61,040	...	1·39	...	88
...	15,617	18,435	...	2,868	...	·50	19,811	...	22,679	...	3·98	89
...	1,24,484	2,74,917	...	1,50,433	...	2·07	2,52,003	...	4,02,436	...	5·53	90
...	27,20,454	15,17,399	12,03,055	...	2·00	...	20,90,934	...	8,87,879	...	1·47	
...	1,03,150	87,118	...	16,032	...	·06	7,91,011	...	8,07,043	...	3·23	91
7,89,244	6,76,75,657	2,06,23,801	4,70,51,856	...	7·39	...	2,17,70,251	2,52,81,605	...	3·97	...	
52,616	4,511,711	1,374,920	3,136,791	...	7·39	...	1,451,360*	1,685,441	...	3·97	...	

* Charged in India £1,324,051, in England £127,299.

No. 62.—ACCOUNT of Gross Receipts from Minor Works and Navigation credited to Imperial and Provincial Funds during the Year 1915-1916.

Irrigation and Navigation. Imperial. WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.	Direct Receipts during the Year.											
	Water-rates.	Owners' rates.	Sales of water.	Water-supply of towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Baluchistan.												
Shebo Canal	6,726	...	...	...	...	114	149	...	58	141	51	7,239
Khusdil Khan Reservoir	6,621	...	...	...	...	...	...	51	507	102	12	7,293
Nar Nalla Project	1,165	2	6,071	...	...	...	...	...	...	...	...	7,238
Nari Weir (Canal)	...	...	...	...	...	...	...	...	12	...	2	14
Total	14,512	2	6,071	...	...	114	149	51	577	243	65	21,784
Bombay.												
Sind.												
Sukkur Canal	1,673	...	...	...	11	761	...	...	19	507	630	3,601
Ghar Canal	4,735	...	...	...	376	1,642	...	...	1,167	2,653	7,348	17,921
Sutta Canal	5	...	...	...	...	14	...	...	...	...	225	244
Alibhar Kacheri Canal	652	...	...	...	...	35	...	...	...	...	162	849
Marak Great Canal	3,607	...	...	...	...	494	...	...	...	...	184	4,285
Surfrazwah Canal	1,209	...	...	...	...	234	...	18	...	...	368	1,829
Fuleli Canal	33,881	...	316	...	176	4,951	...	...	959	780	4,032	45,095
Hasanaliwah	888	...	...	...	...	167	...	...	...	14	90	1,159
Total Sind	46,650	...	316	...	563	8,298	...	18	2,145	3,954	13,039	74,983
Deccan and Gujarat.												
Sahiat Tank	295	...	...	...	...	72	...	...	...	...	...	367
Tranza Nagrama Tank	2	...	...	...	...	8	...	...	...	...	...	10
Wangroli Tank	750	...	...	...	...	52	...	...	...	...	159	961
Savali Tank	1,340	...	...	...	...	23	...	...	...	...	339	1,702
Hartala Tank	198	...	...	...	11	30	...	...	...	...	268	507
Mhasva Tank	969	...	...	...	103	106	...	...	...	...	2,133	3,311
Damda Canals	9,299	...	...	...	2,365	388	...	...	29	...	83	12,164
Parsul Tank	4,978	...	...	...	...	230	...	...	...	...	22	5,230
Pravara River Works—Ojhar Canal	27	...	...	...	17	2,864	...	...	144	14	141	3,207
Bhatodi Tank	4,125	...	...	...	125	274	...	...	3	...	1,845	6,372
Nasurdi Tank	337	...	...	...	...	56	...	...	...	...	130	523
Shirsuphal Tank	3,549	...	...	...	16	54	...	...	...	16	36	3,671
Bhadalvadi Tank	6,062	...	...	...	...	81	...	...	...	...	7	6,150
Moregaon Tank	2,814	...	...	...	...	42	...	...	...	...	...	2,856
Ashti Tank	17,241	...	...	...	91	1,190	...	...	18	...	94	18,634
Kathri Tank	7,316	...	19	...	11	150	...	...	...	...	80	7,576

Revari Canal	6,806	...	...	...	...	76	...	...	33	...	...	6,915
Upper Man River Works	4,171	...	...	...	...	165	...	...	35	...	...	4,371
Yerla River Irrigation Works	19,611	...	...	...	...	1,873	...	...	...	...	2	21,486
Chikhli Canal	2,560	...	...	...	...	163	...	...	...	...	...	2,723
Maini Tank	7,847	...	...	...	...	78	...	...	...	...	...	7,925
Muchkundi Tank	...	...	...	...	...	8	...	...	...	...	1,500	1,508
Gokak Canal, 1st Section	27,526	...	324	...	300	1,526	14,313	...	2	...	1,994	45,985
Dambal Tank	27	...	...	...	...	215	...	...	...	...	22	264
Medleri Tank	395	...	...	...	...	201	...	...	...	...	50	646
Madag Tank	1,636	...	...	...	157	106	...	...	...	...	...	1,899
Futelas Tank	...	...	...	...	...	27	...	...	...	...	60	87
Asundi Tank	770	...	...	...	...	30	...	...	...	...	...	800
Dharma Canal	1,336	...	...	...	...	...	...	...	...	...	118	1,454
TOTAL DECCAN AND GUJARAT	1,31,987	...	343	...	3,196	10,088	14,313	...	264	30	9,083	1,69,304
	1,78,637	...	659	...	3,759	18,386	14,313	18	2,409	3,984	22,122	2,44,287
Deduct—Provincial share under the Contract	*89,318*	...	*329*	...	*1,880*	*9,193*	*7,157*	*9*	*1,205*	*1,992*	*11,061*	*1,22,144*
TOTAL	89,319	...	330	...	1,879	9,193	7,156	9	1,204	1,992	11,061	1,22,143
Bengal.												
Calcutta and Eastern Canals	...	...	1,320	...	106	230	...	3,03,189	4,373	...	13,976	3,23,194
Madaripur Bheel route Project	...	...	...	...	...	...	...	1,85,107	20	...	2,586	1,87,713
	...	...	1,320	...	106	230	...	4,88,296	4,393	...	16,562	5,10,907
Deduct—Provincial share under the Contract	...	...	*660*	...	*53*	*115*	...	*2,44,148*	*2,197*	...	*8,281*	*2,55,454*
TOTAL	...	...	660	...	53	115	...	2,44,148	2,196	...	8,281	2,55,453
Rajputana.												
Tanks in Ajmere Sub-Collectorate	5,613	...	...	...	...	8	...	...	18	499	2,004	8,142
„ Beawar „	4,880	...	...	...	...	...	...	...	122	103	623	5,728
„ Todgarh „	2,871	...	...	..	...	...	...	...	...	5	161	3,037
TOTAL	13,364	...	...	...	...	8	...	...	140	607	2,788	16,907
Punjab.												
Shahpur Canal	76,916	...	...	...	157	21	...	...	...	...	...	77,094
Ghaggar Canal	17,538	...	...	...	...	...	...	...	2	...	...	17,540
TOTAL	94,454	...	...	...	157	21	...	...	2	...	...	94,634
Bihar and Orissa.												
Saran Project	...	...	...	...	1,131	...	...	...	...	...	...	1,131
Deduct—Provincial share under the Contract	...	...	...	...	*565*	...	...	...	...	...	...	*565*
TOTAL	...	...	...	...	566	...	...	...	...	...	...	566
Total works for which Capital and Revenue Accounts are kept	2,11,649	2	7,061	...	2,655	9,451	7,305	2,44,208	4,119	2,842	22,195	5,11,487
Carried over	2,11,649	2	7,061	...	2,655	9,451	7,305	2,44,203	4,119	2,842	22,195	5,11,487

No. 62.—ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL and PROVINCIAL FUNDS during the Year 1915-1916—*contd.*

	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates.	Sales of water.	Water-supply of towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
Irrigation and Navigation—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial—*contd.*												
Brought forward	2,11,649	2	7,061	...	2,655	9,451	7,305	2,44,208	4,119	2,842	22,195	5,11,487
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.												
Bombay.												
Shikarpur Canals	5,751	...	...	...	31	2,848	...	...	901	1,023	2,771	13,325
Hyderabad Canals	7,619	...	...	1	...	3,791	...	12	1,090	2	812	13,327
Fuleli Canals	299	...	...	...	...	292	...	...	...	8	180	779
Karachi Canals	4,081	...	...	...	297	2,615	...	...	16	22	4,057	11,088
Western Nara Canal	7,189	...	12	...	961	4,365	...	...	978	985	3,211	17,701
Nasik and Ahmednagar Irrigation District	...	...	...	...	...	22	...	...	...	...	79	101
Nasrat Canals District	714	...	...	...	...	106	...	...	1	135	438	1,394
Gujrat Irrigation do.	1,179	...	...	...	...	1,982	...	1	...	...	2,319	5,481
Poona Irrigation do.	649	...	...	...	...	...	...	...	...	...	...	649
Dharwar District	860	...	...	...	...	141	...	...	7	...	510	1,518
Belgaum do.	...	...	...	...	...	...	...	...	..	...	249	249
Bijapur do.	...	...	...	...	...	104	...	...	...	...	34	138
West Khandesh District	924	...	...	...	...	...	...	...	...	...	125	1,049
Surat and Broach do.	...	...	...	...	...	1,135	...	...	...	...	1	1,136
	29,265	...	12	1	1,289	17,401	...	13	2,993	2,175	14,786	67,935
Deduct—Provincial share under the Contract	*14,632*	...	*6*	*1*	*645*	*8,701*	...	*6*	*1,496*	*1,088*	*7,393*	*33,968*
TOTAL	14,633	...	6	...	644	8,700	...	7	1,497	1,087	7,393	33,967
Bengal.												
Orissa Coast Canal	...	...	...	...	1	9	...	9,470	...	...	1,636	11,116
Nadia Rivers	...	...	...	...	4	28	...	15,151	43	...	1,092	16,318
Gaighatha and Baxi Khals	...	...	...	...	...	...	...	1,003	..	...	3,019	4,025
	...	...	...	...	5	37	...	25,627	43	...	5,747	31,459
Deduct—Provincial share under the Contract	...	...	...	...	*3*	*18*	...	*12,813*	*21*	...	*2,874*	*15,729*
TOTAL	...	...	...	...	2	19	...	12,814	22	...	2,873	15,730
Punjab.												
Muzaffargarh Inundation Canal	2,67,246	...	7	...	5,826	577	...	...	...	68	2,205	2,75,929
Lower Sutlej Inundation Canals	3,06,519	...	193	...	1,412	6	...	...	478	576	1,218	3,10,402
Chenab Inundation Canals	2,04,177	...	139	...	1,832	208	...	...	358	465	256	2,07,435
TOTAL	7,77,942	...	339	..	9,070	791	...	...	836	1,109	3,679	7,93,766
Bihar and Orissa.												
Orissa Coast Canal	...	...	...	...	30	32	...	4,222	...	...	845	5,129
Deduct—Provincial share under the Contract	...	...	...		*15*	*16*	...	*2,111*	...	...	*423*	*2,565*
TOTAL	...	...	...	...	15	16	...	2,111	...	...	422	2,564
Total works for which only Revenue Accounts are kept	7,92,575	...	345	...	9,731	9,526	...	14,932	2,355	2,196	14,367	8,46,072

WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.												
Delhi Province.												
Nazafgarh Jhil	...	...	...	...	...	...	...	...	...	...	*1,384	1,384
Bengal.												
Eden Canals	36,290	...	...	...	...	196	...	...	41	...	385	37,012
Deduct—Provincial share under the Contract	*18,195*	...	...	...	...	*98*	...	...	*20*	...	*193*	*18,506*
TOTAL	18,195	...	...	...	...	98	...	...	21	...	192	18,506
Punjab.												
Bari Doab Canal (Waste Lands)	...	...	...	...	...	...	...	...	...	...	353	353
Bihar and Orissa.												
Teur Canal	2,814	...	...	...	3	230	...	...	...	...	91	3,138
Deduct—Provincial share under the Contract	*1,407*	...	...	...	*2*	*115*	...	...	...	...	*45*	*1,569*
TOTAL	1,407	...	...	...	1	115	...	...	...	...	46	1,569
Total works for which neither Revenue nor Capital Accounts are kept	19,602	...	...	...	1	213	...	...	21	...	1,975	21,812
Total Imperial	10,23,826	2	7,406	...	12,387	19,190	7,305	2,59,140	6,495	5,038	38,537	13,79,326
Provincial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.												
Madras.												
Peddanaidu Tank of Chinnarowpalum	...	...	...	...	...	551	...	...	...	...	31	582
Markapur Tank	...	...	...	...	...	...	...	...	...	...	5	5
Hajepuram	...	...	...	...	...	...	...	...	...	...	595	595
Chembrambakam Tank	...	...	...	...	...	76	...	...	18	...	...	94
Palar Anicut	...	...	...	...	822	104	...	...	114	...	3,478	4,518
Pelandorai Tank	...	...	...	...	440	113	...	...	26	...	71	650
Buckingham Canal	...	...	50	...	362	1,862	...	66,608	88	...	188	69,158
Madras Water-supply and Irrigation Extension Project	...	...	...	32,347	87	97	...	...	68	...	6	32,605
Chilka Lake Canal	...	...	...	...	...	13	...	...	...	...	...	13
Ganjam Gopalapur Canal	...	...	...	...	64	...	...	...	...	...	...	64
Vedaranniyam Canal	...	...	...	...	...	...	...	550	...	...	...	550
Vriddhachalam Anicut	...	...	...	...	136	19	...	...	6	...	2	163
Mehamattur do.	...	...	...	...	65	5	...	...	3	...	...	73
Valluru do.	...	...	...	...	91	61	...	...	13	...	2	167
Muradur do.	...	...	...	...	...	684	...	...	...	...	271	955
Thadapalle Channel	...	...	...	...	...	...	...	...	65	...	688	753
Arkenkotta do.	...	...	...	...	...	...	...	...	...	...	208	208
Kalingaroyen do.	...	...	...	...	...	...	...	...	26	...	1,846	1,866
Sagileru Project	...	...	...	...	16	...	...	...	32	...	30	78
Munyeru do.	...	...	...	...	...	363	...	...	113	...	198	674
Nandyar Channel Extension	...	..	...	...	317	66	...	...	...	...	...	383
Ganjam Minor River System	...	...	...	...	...	179	...	...	...	...	28	207
TOTAL	...		50	32,347	2,400	4,193	...	67,158	566	...	7,647	1,14,361
Carried over . Provincial	...	...	50	32,347	2,400	4,193	...	67,158	566	...	7,647	1,14,361
Carried over . Imperial	10,23,826	2	7,406	...	12,387	19,190	7,305	2,59,140	6,495	5,038	38,537	13,79,326

*Recoveries by the Civil Department.

No. 62.—ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL and PROVINCIAL FUNDS during the Year 1915-1916—*contd.*

Irrigation and Navigation—*contd.*	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rent of buildings.	Fines.	Miscellaneous.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward { Imperial	10,23,826	2	7,406	...	12,387	19,190	7,305	2,59,140	6,495	5,038	38,537	13,79,326
Brought forward { Provincial	...	...	50	32,347	2,400	4,193	...	67,153	566	...	7,647	1,14,361
Provincial—*contd.*												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—*contd.*												
Bombay.												
Provincial share under the Contract	89,318	...	329	...	1,880	9,193	7,157	9	1,205	1,992	11,061	1,22,144
Bengal.												
Provincial share under the Contract	...	...	660	...	53	115	...	2,44,148	2,197	...	8,281	2,55,454
United Provinces of Agra and Oudh.												
Sukhra Canal	...	...	...	...	27	...	...	...	...	...	...	27
Khaptea Tank	...	...	...	...	4	...	...	...	...	...	153	157
Manikpur Tank	885	...	2	...	3	...	...	...	...	...	...	890
Seori Lakes	1,433	...	77	...	73	...	...	...	...	...	89	1,672
Kalyanpur Tank and Canals	860	...	5	...	14	...	...	...	...	...	56	935
Rohilkhand Canals	1,61,651	3,272*	181	...	4,377	...	3,866	...	934	448	102	1,74,831
Bundelkhand Irrigation Works { Jhansi Lakes	4,001	...	6	...	183	...	...	...	...	...	1,295	5,485
Bundelkhand Irrigation Works { Hamirpur Lakes	4,578	...	21	...	201	...	...	...	...	...	352	5,152
TOTAL	1,73,408	3,272	292	...	4,882	...	3,866	...	934	448	2,047	1,89,149
Bihar and Orissa.												
Provincial share under the Contract	...	...	...	...	565	...	...	...	...	...	...	565
Central Provinces and Berar.												
Garmosi Tank	1,679	...	...	...	...	9	...	...	...	...	27	1,715
Majhgawan Hansraj	138	...	...	...	...	...	...	...	...	...	...	138
Chappa Nala (Storage Tank)	68	...	...	...	...	40	...	...	...	...	3	111
Musanda	389	...	...	...	...	...	...	...	...	...	...	389
Dangaur	14	...	...	...	...	...	...	...	...	...	...	14
Hardwa Murar	...	...	...	...	...	...	...	...	...	...	1	1
Dharwara	...	...	...	...	...	...	...	...	2	...	...	2
TOTAL	2,288	...	...	...	...	49	...	...	2	...	31	2,370
Total works for which Capital and Revenue Accounts are kept	2,65,014	3,272	1,331	32,347	9,780	13,550	11,023	3,11,315	4,904	2,440	29,067	6,84,043

WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.												
Bombay.												
Provincial share under the Contract . .	14,632	...	6	1	645	8,701	...	6	1,496	1,088	7,393	33,968
Bengal.												
Provincial share under the Contract . . .	...	...	...	...	3	18	...	12,813	21	...	2,874	15,729
Punjab.												
Shahpur Canal	29,277	...	600	...	...	25	...	...	...	...	...	29,902
Ravi Inundation Canals	382	...	...	...	...	...	...	...	...	...	...	382
TOTAL .	29,659	...	600	...	...	25	...	...	...	...	...	30,284
Burma.												
Mandalay District	...	74,074	872	...	20	2,823	...	2,160	55	...	112	80,116
Myingyan „	...	6,748	...	...	16	95	...	...	27	...	...	6,886
Shwebo „	...	32,783	...	...	...	208	...	...	27	...	...	33,018
Kyaukse „	2,244	7,03,567	99	...	247	9,657	...	...	1,132	...	55	7,17,001
Meiktila „	...	16,792	542	...	40	1,500	...	...	1,208	...	7	20,089
Minbu „	...	3,34,104	...	...	...	7,245	...	...	321	...	...	3,41,670
Yamethin „	...	51,115	2,491	...	46	1,228	...	...	244	...	...	55,124
Pegu „	...	...	75	...	10	11,682	...	1,45,983	667	...	8,389	1,66,806
Thaton „	...	...	...	...	...	125	...	...	147	...	...	272
Magwe „	...	612	...	...	...	...	...	...	...	...	...	612
TOTAL .	2,244	12,19,795	4,079	...	379	34,563	...	1,48,143	3,828	...	8,563	14,21,594
Bihar and Orissa.												
Provincial share under the Contract . .	...	...	...	...	15	16	...	2,111	...	...	423	2,565
Central Provinces.												
Tank Projects	31,934	...	1,957	...	2	644	...	...	41	2	1,355	35,935
Total works for which only Revenue Accounts are kept . . .	78,469	12,19,795	6,642	1	1,044	43,967	...	1,63,073	5,386	1,090	20,608	15,40,075
Carried over . { Provincial .	3,43,483	12,23,067	7,973	32,348	10,824	57,517	11,023	4,74,288	10,290	3,530	49,675	82,24,118
{ Imperial .	10,23,826	2	7,406	...	12,387	19,190	7,305	2,59,140	6,495	5,038	38,537	13,79,326

* Recoveries by the Civil Department.

No. 62.—ACCOUNT of Gross Receipts from Minor Works and Navigation credited to Imperial and Provincial Funds during the Year 1915-1916—*contd.*

Irrigation and Navigation—*concld.*	Direct Receipts during the year.											
	Water-rates.	Owners' rates.	Sales of water.	Water-supply of towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rent of buildings.	Fines.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward . { Imperial	10,23,826	2	7,405	...	12,387	19,190	7,305	2,59,140	6,495	5,038	38,537	13,79,326
Provincial	3,43,483	12,23,067	7,973	32,348	10,824	57,517	11,023	4,74,388	10,290	3,530	49,675	22,24,118
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.												
Madras	...	3,551	18,894	...	1,622	6,310	...	7,690	(*a*)426	(*b*)10,182	(*e*)21,811	70,486
Bengal.—Provincial share under the Contract	18,195	...	...	...	...	98	...	...	20	...	193	18,506
Punjab	(*f*)26,535	...	...	...	40	...	579	...	...	3	(*g*)9,629	36,786
Bihar and Orissa.—Provl. share under the Contract	1,407	...	...	...	2	115	...	...	...	...	45	1,569
Central Provinces	...	...	...	...	...	...	...	...	16	...	518	534
Total works for which neither Capital nor Revenue Accounts are kept	46,137	3,551	18,894	...	1,664	6,523	579	7,690	462	10,185	32,196	1,27,881
Total Provincial	3,89,620	12,26,618	26,867	32,348	12,488	64,040	11,602	4,82,078	10,752	13,715	81,871	23,51,999
Total Irrigation and Navigation	14,13,446	12,26,620	34,273	32,348	24,875	83,230	18,907	7,41,218	17,247	18,753	1,20,408	37,51,325
AGRICULTURAL.												
Imperial.												
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.												
Bengal.—Mograhat Drainage Project	...	...	...	...	...	1,427	...	21,957	...	...	480	23,864
Deduct—Provincial share under the Contract	...	...	...	...	...	*713*	...	*10,979*	...	...	*240*	*11,932*
Total .	...	...	...	...	...	714	...	10,978	...	...	240	11,932
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.												
Bombay	7,141	...	32	...	43	2,459	...	...	2,583	26	12,605	24,289
Deduct—Provincial share under the Contract	*3,570*	...	*16*	...	*22*	*1,229*	...	...	*1,292*	*13*	*6,002*	*12,144*
Total .	3,571	...	16	...	21	1,230	...	...	1,291	13	6,603	12,145
Bengal	...	...	...	...	29	10,934	...	3,246	1,434	...	(*c*)61,659	77,302
Deduct—Provincial share under the Contract	...	...	...		*14*	*5,467*	...	*1,623*	*717*	...	*30,830*	*38,651*
Total .	...	...	...	...	15	5,467	...	1,623	717	...	30,829	38,651
Punjab.—Muzaffargarh Embankment	...	...	...	...	...	...	...	...	932	...	...	932
Bihar and Orissa	...	...	...	...	68	5,405	...	...	58	...	(*d*)52,169	57,700
Deduct—Provincial share under the Contract	...	...	...	...	*34*	*2,702*	...	...	*29*	...	*26,085*	*28,850*
Total .	...	...	...	...	34	2,703	...	...	29	...	26,084	28,850
Total Imperial	3,571	...	16	...	70	10,114	...	12,601	2,969	13	63,156	92,510

Provincial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:												
Burma— Irrawady Embankments	...	...	...	...	500	...	...	...	427	...	140	1,067
Thongwa Island Embankment	...	..	...	...	107	...	...	...	...	...	...	107
TOTAL	...	...	...		607	...	...	...	427	...	140	1,174
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:												
Bengal.—Provincial share under the Contract	...	...	..	...	...	713	...	10,979	...	...	240	11,932
United Provinces— Tanks in Jhansi District	5,868	...	4	...	75	...	...	...	...	...	845	6,792
Tanks in Hamirpur District	1,060	...	...	...	...	...	...	...	...	...	...	1,060
Tanks in Banda District	567	...	...	...	...	...	...	...	...	...	...	567
TOTAL	7,495	...	4	...	75	...	...	...	...	...	845	8,419
Burma.—Maubin Embankment, Maubin District	...	...	...	...	863	...	...	....	13	...	...	876
Sittang Embankment, Pegu District	...		...	...	...	...	...	...	136	...	..	136
TOTAL	...	...	...	...	863	...	...	...	149	...	...	1,012
Total works for which only Revenue Accounts are kept.	7,495	...	4	...	938	713	...	10,979	149	...	1,085	21,363
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Madras	...	...	...	...	51,607	14,443	...	369	120	306	7,814	74,659
Bombay—Provincial share under the Contract	3,570	...	16	...	22	1,229	...	...	1,292	13	6,002	12,144
Bengal—Provincial share under the Contract	...	...	...	...	14	5,467	...	1,623	717	...	30,830	38,651
United Provinces	201	...	528	...	116	...	...	...	...	...	226	1,071
Burma	...	...	...	...	...	...	...	...	1	...	...	1
Bihar and Orissa—Provincial share under the Contract	...	...	...	...	34	2,702	...	...	29	...	26,085	28,850
Central Provinces	...	(*h*) 8,777	...	...	...	...	...	...	...	...	...	8,777
Total works for which neither Capital nor Revenue Accounts are kept.	3,771	8,777	544	...	51,793	23,841	...	1,992	2,159	319	70,957	1,64,153
Total Provincial	11,266	8,777	548	...	53,338	24,554	...	12,971	2,735	319	72,182	1,86,690
Total Agricultural	14,837	8,777	564	...	53,408	34,668	...	25,572	5,704	332	1,35,338	2,79,200
GRAND TOTAL	14,28,283	12,35,397	34,637	32,348	78,283	1,17,898	18,907	7,66,790	22,951	19,085	2,55,746	40,10,525
											Grand Total converted into £ at R15=1	£ 267.368

(*e*) R14,002 by Civil Department.
(*f*) Rs. 7,793 by the Civil Department.
(*a*) R58 by Civil Department. (*b*) R10,179 by Civil Department.
(*g*) Rs. 9,543 by Civil Department.
(*c*) R52,815 by Civil Department. (*d*) R50,718 by Civil Department.
(*h*) Recoveries by Civil Department.

No. 62A.—Summary of Receipts from Minor Works and Navigation during the Year 1915-1916.

Provinces.	Imperial.					Provincial.					Grand Total
	Works for which Capital and Revenue Accounts are kept.	Works for which only Revenue Accounts are kept.	Works for which neither Capital nor Revenue Accounts are kept.	Agricultural.	Total.	Works for which Capital and Revenue Accounts are kept.	Works for which only Revenue Accounts are kept.	Works for which neither Capital nor Revenue Accounts are kept.	Agricultural.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India General, Baluchistan	21,784	...	...	...	21,784	...	...	...	...	...	21,784
Ditto, Delhi Province	...	...	1,384	...	1,384	...	...	...	...	...	1,384
Madras	...	...	...	...	...	1,14,361	...	70,486	74,659	2,59,506	2,59,506
Bombay	1,22,143	33,967	...	12,145	1,68,255	1,22,144	33,968	...	12,144	1,68,256	3,36,511
Bengal	2,55,453	15,730	18,506	50,583	3,40,272	2,55,454	15,729	18,506	50,583	3,40,272	6,80,544
U. P. of Agra and Oudh	...	...	...	...	...	1,89,149	...	...	9,490	1,98,639	1,98,639
Rajputana	16,907	...	...	...	16,907	...	...	...	...	...	16,907
Punjab	94,634	7,93,766	353	932	8,89,685	...	30,284	36,786	...	67,070	9,56,755
Burma	...	...	...	...	...	...	14,21,594	...	2,187	14,23,781	14,23,781
Bihar and Orissa	566	2,564	1,569	28,850	33,549	565	2,565	1,569	28,850	33,549	67,098
Central Provinces	...	...	...	...	...	2,370	35,935	534	8,777	47,616	47,616
Total	5,11,487	8,46,027	21,812	92,510	14,71,836	6,84,043	15,40,075	1,27,881	1,86,690	25,38,689	40,10,525
Total India converted into £ at R15=£1 . £											**267,368**

No. 63.—ABSTRACT ACCOUNT of EXPENDITURE on MINOR WORKS and NAVIGATION from IMPERIAL and PROVINCIAL FUNDS during the Year 1915-1916.

IRRIGATION AND NAVIGATION.	IMPERIAL.										PROVINCIAL.									GRAND TOTAL.
	India.		N.-W. F. Province.	Madras.	Bombay.	Bengal.	U. P.	Punjab.	Bihar and Orissa.	TOTAL.	Madras.	Bombay.	Bengal.	U. P. of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	C. P. and Berar.	TOTAL.	
	Delhi Province.	Baluchistan.		Coorg.			Rajputana.													
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Capital Outlay: (*See* pages 182 to 187)																				
Works	...	1,17,640	...	...	71,867	1,46,988	...	19	8,223	3,44,737	2,03,048	71,866	1,46,987	33,781	...	...	8,223	3,57,533	8,21,438	11,66,175
Establishment	...	47,111	...	...	15,451	23,648	...	...	1,591	87,801	43,180	15,451	23,648	5,927	...	..	1,591	68,958	1,58,755	2,46,556
Tools and Plant	...	7,594	...	...	1,078	—9,044	...	...	...	—372	57,548	1,078	—9,043	414	...	...	...	12,834	62,831	62,459
Suspense	...	2,377	...	...	...	—1,021	178	...	...	1,534	...	...	—1,021	5,265	...	...	...	...	4,244	5,778
Less—Receipts on Capital Account.	...	*357*	...	...	*61*	*186*	...	...	...	*604*	*2,573*	*60*	*186*	*230*	...	...	...	*303*	*3,352*	*3,956*
NET TOTAL	...	1,74,365	...	...	88,335	1,60,385	178	19	9,814	4,33,096	3,01,203	88,335	1,60,385	45,157	...	...	9,814	4,39,022	10,43,916	14,77,012
Revenue Outlay: (*See* pages 188 to 191)																				
Works	...	1,898	...	...	26,655	—201	16,175	3,166	...	47,693	—1,759	26,655	—201	3,848	...	...	...	...	28,543	76,236
Repairs	...	23,294	...	...	1,91,412	2,47,970	28,345	36,800	399	5,28,220	2,67,305	1,91,411	2,47,970	65,240	...	...	400	3,109	7,75,435	13,03,655
Establishment	...	25,518	...	...	74,254	63,558	20,369	42,816	161	2,26,676	66,559	74,254	63,559	(a)83,141	...	...	160	1,128	2,88,801	5,15,477
Tools and Plant	...	794	...	...	3,255	53,361	667	123	...	58,200	4,837	3,255	53,361	3,572	...	...	...	48	65,073	1,23,273
Refunds of Revenue	...	1	...	...	243	24	...	...	...	268	144	243	24	225	...	...	...	...	636	904
TOTAL	...	51,505	...	...	2,95,819	3,64,712	65,556	82,905	560	8,61,057	3,37,086	2,95,818	3,64,713	1,56,026	...	...	560	4,285	11,58,488	20,19,545
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:																				
Works	...	...	...	...	82,484	884	...	89,611	1,103	1,74,082	...	82,484	885	...	...	1,37,816	1,103	32,645	2,54,933	4,29,015
Repairs	...	...	...	...	3,57,627	19,542	...	4,13,636	7,095	7,97,900	...	3,57,627	19,541	...	19,329	3,10,872	7,095	28,509	7,42,973	15,40,873
Establishment	...	...	...	...	1,15,787	37,318	...	2,77,495	5,813	4,36,413	...	1,15,787	37,318	...	21,058	3,25,343	5,813	17,117	5,22,436	9,58,849
Tools and Plant	...	...	...	...	3,114	3,328	...	5,395	6,372	18,209	...	3,114	3,328	...	...	16,965	6,372	810	30,589	48,798
Refunds of Revenue	...	...	...	...	...	6	...	391	...	397	...	...	6	...	...	294	...	207	507	904
Suspense	...	...	...	...	...	—596	...	—9,938	...	—10,534	...	...	—596	...	...	4,877	...	...	4,281	—6,253
TOTAL	...	...	...	...	5,59,012	60,482	...	7,76,590	20,383	14,16,467	...	5,59,012	60,482	...	40,387	7,96,167	20,383	79,288	15,55,719	29,72,186
Carried over	...	2,25,870	...	...	9,43,166	5,85,579	65,734	8,59,514	30,757	27,10,620	6,38,289	9,43,165	5,85,580	2,01,183	40,387	7,96,167	30,757	5,22,595	37,58,123	64,68,743

(a) Includes R231 outlay by Civil Officers.

No. 63—ABSTRACT ACCOUNT of Expenditure on Minor Works and Navigation from Imperial and Provincial Funds during the Year 1915-16—*continued.*

	IMPERIAL.										PROVINCIAL.										GRAND TOTAL.
	India.		N.-W. F. Province.	Madras	Bombay.	Bengal.	U. P.	Punjab.	Bihar and Orissa.	TOTAL.	Madras.	Bombay.	Bengal.	U. P. of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	C. P. and Berar.	Assam.	TOTAL.	
	Delhi Province.	Baluchistan.		Coorg.			Rajputana.														
IRRIGATION AND NAVIGATION—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward .	...	2,25,870	...	...	9,43,166	5,85,579	65,734	8,59,514	30,757	27,10,620	6,38,289	9,43,165	5,85,580	2,01,183	40,387	7,96,167	30,757	5,22,595	.	37,58,123	64,68,743
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																					
Works	579	44,585	(*a*)7,679	...	...	1,37,708	645	1,587	...	1,92,783	2,42,942	...	1,37,709	...	48,664	3,396	...	38,575	...	4,71,286	6,64,069
Repairs	...	...	(*b*)11,010	...	...	6,625	...	...	878	18,513	15,74,811	...	6,625	...	(*h*)28,496	8,791	878	1,539	...	16,21,140	16,39,653
Establishment . .	464	17,073	(*c*)14,503	...	...	33,161	267	16,929	317	82,714	6,87,368	...	33,161	...	(*i*)83,772	2,082	318	17,575	...	8,24,276	9,06,990
Tools and Plant . .	...	893	90	...	...	47	10	866	11	1,917	21,913	...	46	...	1,128	1,656	11	2,812	...	27,566	29,483
Refunds of Revenue .	...	...	...	...	...	14	...	...	...	14	4,475	...	13	...	(*j*)1	...	...	...	...	4,489	4,503
Suspense	...	...	...	...	...	...	...	...	...	...	...	...	...	...	—2	...	...	...	...	—2	—2
Deduct—Outlay from contributions	...	...	...	...	...	...	...	...	...	...	*21,556*	...	...	...	...	...	...	...	...	*21,556*	*21,556*
TOTAL .	*1,043	62,551	33,282	...	...	1,77,555	922	19,382	1,206	2,95,941	(*g*)25,09,953	...	1,77,554	...	1,62,059	15,925	1,207	60,501	...	29,27,199	32,23,140
TOTAL IRRIGATION AND NAVIGATION . . .	1,043	2,88,421	33,282	...	9,43,166	7,63,134	66,656	8,78,896	31,963	30,06,561	31,48,242	9,43,165	7,63,134	2,01,183	2,02,446	8,12,092	31,964	5,83,096	...	66,85,322	96,91,883
AGRICULTURAL.																					
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:																					
Capital:																					
(*See* page 187)														27,266	...	801	...	...	...	28,067	28,067
Works	...	...	...	...	...	...	...	...	...	...	...	...	...	5,861	...	—749	...	...	...	5,112	5,112
Establishment . .	...	...	...	...	...	...	...	...	...	...	...	...	...	409	..	—52	...	...	...	357	357
Tools and Plant . .	...	...	...	...	...	...	...	...	...	...	...	...	...	33,536	...	..	..	...	...	33,536	33,536
TOTAL .	...	...	...	...	...	...	...	...	...	...	...	...	...								
Revenue Outlay:																17,900	...	...	...	17,900	17,900
(*See* page 191)														...	...	1,21,839	...	...	...	1,21,839	1,21,839
Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	28,144	...	..	...	28,144	28,144
Repairs	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11,450	...	...	...	11,450	11,450
Establishment . .	...	...	...	..	...	...	...	...	...	...	...	...	...	..	...	1,79,333	...	...	..	1,79,333	1,79,333
Tools and Plant . .	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...						
TOTAL .	...	...	...	...	...	...	...	...	...	...	...	...	...								
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:																					
Works	..	...	...	...	...	...	...	...	...	...	...	...	...	47,206	...	64,188	..	...	...	1,11,394	1,11,394
Repairs	...	...	...	...	...	12,100	...	...	...	12,100	...	...	12,099	2,258	...	45,446	...	...	...	59,803	71,903
Establishment . .	...	...	...	...	...	7,775	...	...	...	7,775	...	...	7,775	10,657	...	15,430	...	...	...	33,862	41,637
Tools and Plant . .	...	...	...	...	...	...	...	...	...	...	...	...	...	735	...	1,045	...	...	...	1,780	1,780
Refunds of Revenue .	...	...	...	...	...	...	...	...	...	...	...	...	...	80	...	...	...	...	...	80	80
TOTAL .	...	...	...	...	...	19,875	...	...	...	19,875	...	...	19,874	60,936	...	1,26,109	...	...	...	2,06,919	2,26,794

WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																				
Works	...	...	...	1,655	(d)1,28,128	14,310	...	9,859	17,798	1,71,750	62,197	(k)1,28,128	14,310	25,323	...	30,189	17,799	—7,998	—43,546	2,26,402	3,98,152
Repairs	...	...	...	2,520	3,29,336	2,47,322	...	17,233	60,348	6,56,759	4,82,293	3,29,336	2,47,323	30,854	...	11,945	60,347	1,687	33,178	11,96,963	18,53,722
Establishment	...	...	...	898	1,30,953	(e)97,518	...	5,522	(f)26,575	2,61,466	1,15,057	1,30,953	(l)97,518	47,586	...	3	(m) 26,576	363	(n)7,395	4,32,721	6,94,187
Tools and Plant	...	...	...	63	13,562	5,093	...	385	524	19,627	8,639	13,562	5,093	1,992	...	—3,957	523	25	98,819	1,24,696	1,44,323
Refunds of Revenue	...	...	...	...	54	...	...	...	...	54	621	55	...	7	...	...	...	...	...	683	737
Suspense	...	...	...	...	—440	995	...	...	4,567	5,122	...	—441	995	...	...	...	4,586	...	...	5,120	10,242
TOTAL	...	...	...	5,136	6,01,593	3,65,238	...	32,999	1,09,812	11,14,778	6,68,807	6,01,593	3,65,239	1,05,762	...	45,450	1,09,811	—5,923	95,846	19,86,585	31,01,363
TOTAL AGRICULTURAL	...	...	...	5,136	6,01,593	3,85,113	...	32,999	1,09,812	11,34 653	6,68,807	6,01,593	3,85,113	2,00,234	...	3,50,892	1,09,811	—5,923	95,846	24,06,373	35,41,026
GRAND TOTAL	1,043	2,88,421	33,282	5,136	15,44,759	11,48,247	66,656	9,11,895	1,41,775	41,41,214	38,17,049	15,44,758	11,48,247	4,01,417	2,02,446	11,62,984	1,41,775	5,77,173	95,846	90,91,695	1,32,32,909
Deduct—Outlay in England	...	*4,345*	...	...	...	...	...	...	...	*4,345*	...	...	...	...	...	...	...	...	...	...	*4,345*
Outlay in India	1,043	2,84,076	33,282	5,136	15,44,759	11,48,247	66,656	9,11,895	1,41,775	41,36,869	38,17,049	15,44,758	11,48,247	4,01,417	2,02,446	11,62,984	1,41,775	5,77,173	95,846	90,91,695	1,32,28,564

Outlay in India converted into £ at R15=£1	£	881,904
OUTLAY IN ENGLAND		290
GRAND TOTAL	£	882,194

(a) Includes R1,622 outlay by Civil Officers.
(b) „ 10,884 „ „
(c) „ 13,209 „ „
(d) „ 4,050 „ „
(e) „ 1,022 „ „
(f) „ 1,849 „ „
* Outlay by Civil Officers.

(g) Includes the following outlay by Civil Officers:—

	R.
Works	17,850
Repairs	4,56,370
Establishment	1,34,866
Tools and Plant	2,366
Refunds of Revenue	4,168
Deduct—Outlay from contributions	21,556
TOTAL	R 5,94,064

(h) Includes R25,103 outlay by Civil Officers.
(i) „ R17,696 „ „
(j) „ R1 „ „
(k) „ R4,050 „ „
(l) „ R1,022 „ „
(m) „ R1,849 „ „
(n) „ R30 „ „

SUMMARY of EXPENDITURE on MINOR WORKS and NAVIGATION.

	India, General.	N.-W. Frontier Province.	Madras.		Bombay.	Bengal.	United Provinces of Agra and Oudh.		Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	GRAND TOTAL.
			Proper.	Coorg.			Proper.	Rajputana.									
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£	£	£
Imperial	2,85,119	33,282	...	5,136	15,44,759	11,48,247	...	66,656	9,11,895	...	1,41,775	...	...	41,36,869	275,791	290	276,081
Provincial	...	...	38,17,049	...	15,44,758	11,48,247	4,01,417	...	2,02,446	11,62,984	1,41,775	5,77,173	95,846	90,91,695	606,113	...	606,113
	2,85,119	33,282	38,17,049	5,136	30,89,517	22,96,494	4,01,417	66,656	11,14,341	11,62,984	2,83,550	5,77,173	95,846	1,32,28,564	881,904	290	882,194

J.—Irrigation.

No. 63A.—DETAILED ACCOUNT of EXPENDITURE against the CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1915-16.

IRRIGATION AND NAVIGATION. Imperial. WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.						
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Deduct— *Receipts on Capital Account.*	Deduct— *Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.*	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	TOTAL.	*Receipts on Capital Account.*	NET TOTAL.
Baluchistan.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Shebo Canal	245	865	...	...	...		1,110	6,77,726	97,033	22,940	...	7,97,699	*371*	7,97,328
Khushdil Khan Reservoir	2,436	1,846	...	2,377	...		6,659	13,54,257	1,85,613	35,819	2,377	15,78,066	*403*	15,77,663
Anambar Flood Channel	...	...	...	...	...		...	82,523	13,662	7,069	...	1,03,254	...	1,03,254
Nari Weir	1,095	*—70*	2,466	...	*228*		3,263	1,28,122	25,048	3,965	...	1,57,135	*410*	1,56,725
Nar Nullah	19,593	1,173	...	...	...		20,766	8,15,831	1,54,467	24,779	415	9,95,492	*1,328*	9,94,164
Surkhab Project	94,271	43,297	5,128	...	*129*		1,42,567	1,20,240	46,817	5,650	...	1,72,707	*129*	1,72,578
TOTAL	1,17,640	47,111	7,594	2,377	*357*		1,74,365	31,78,699	5,22,640	1,00,222	2,792	38,04,353	*2,641*	38,01,712
North-West Frontier Province.														
Outlay on Projects classed as Productive (*b*)	...	...	...	...	...		...	14,37,206	3,84,353	58,663	...	18,80,222	*1,620*	18,78,602
Bombay.														
Pravara River Works—Ojhar Canal	...	...	...	...	...	...	...	2,34,164	85,769	4,528	...	3,24,461	*144*	3,24,317
Jámda Canal	...	...	...	...	...	...	...	7,86,229	1,91,841	13,129	...	9,91,199	*21*	9,91,178
Bhattodi Tank	...	...	...	...	...	...	...	2,73,838	70,183	9,354	...	3,53,375	*690*	3,52,685
Shirsuphal Tank	...	...	...	...	...	...	...	1,71,148	38,190	2,861	...	2,12,199	...	2,12,199
Bhadalvádi Tank	...	...	...	...	...	...	...	1,57,001	53,493	2,621	...	2,13,115	...	2,13,115
Koregaon Tank	...	..	...	...	...	...	...	30,044	7,661	218	...	37,923	...	37,923
Ashti Tank	...	...	...	...	...	...	...	6,09,236	1,45,084	8,122	...	7,62,442	*5,392*	7,57,050
Revari Canal	...	...	...	...	...	...	...	47,057	9,693	21	...	56,771	...	56,771
Wangroli Tank	1,318	284	20	...	...	...	1,622	2,07,929	27,395	1,789	...	2,37,113	*743*	2,36,370
Trawza Nagrama Tank	...	...	...	...	...	...	...	2,22,942	14,168	924	...	2,38,034	*2*	2,38,032
Savli Tank	...	...	...	...	...	...	...	2,02,183	30,269	1,974	...	2,34,426	*247*	2,34,179
Victoria Tank	20	4	...	...	*121*	...	*—97*	45,360	9,465	543	...	55,368	*701*	54,667
Gokak Canal, 1st section and storage works	...	...	...	...	...	...	...	7,75,350	1,10,825	15,325	...	9,01,500	*689*	9,00,811
Sabiat Tank	...	...	...	...	...	...	...	1,34,805	22,199	1,448	...	1,58,452	...	1,58,452
Suki River	...	...	...	...	...	...	...	12,212	2,749	178	...	15,139	...	15,139
Pathri Tank	...	...	...	...	...	...	...	5,21,783	1,00,435	7,403	...	6,29,621	*1,796*	6,27,825
Upper Man River Works	...	...	...	...	...	...	...	3,14,286	95,008	6,782	...	4,16,076	*241*	4,15,835
Yerla River Irrigation Works	...	...	...	...	...	...	...	5,89,656	1,24,186	8,065	...	7,21,907	*2,365*	7,19,542
Maini Tank	...	...	...	...	...	...	...	3,43,054	1,16,101	3,511	...	4,62,666	*540*	4,62,126
Mochkundi Tank	...	...	...	...	...	...	...	1,11,830	26,360	2,294	...	1,40,484	*267*	1,40,217
Madag Tank	...	...	...	...	...	...	...	1,26,596	31,841	2,825	...	1,61,262	*14*	1,61,248
AsundiTank	...	...	...	...	...	...	...	48,805	10,881	1,055	...	60,741	...	60,741
Parsul Tank	...	...	...	...	...	...	...	1,62,423	42,832	2,823	...	2,08,078	*71*	2,08,007
Mavinkop Tank	...	...	...	...	...	...	...	23,743	6,230	350	...	30,323	*138*	30,185
Dambal Tank	...	...	...	...	...	...	...	49,262	10,769	878	...	60,909	*62*	60,847
Malleri Tank	...	...	...	...	...	...	...	61,881	15,324	1,155	...	78,360	*6*	78,354
Gadikeri Tank	...	...	...	...	...	...	...	13,100	3,123	140	...	16,363	...	16,363
Hartâla Tank	...	...	...	...	...	...	...	33,437	11,936	2,579	...	47,952	*4*	47,948
Mhasva Tank	...	...	...	...	...	...	...	1,01,259	26,399	1,129	...	1,28,787	*6*	1,28,781
Kasurdi Tank	...	...	...	...	...	...	...	31,432	8,500	880	...	40,812	...	40,812
Chikhli Canal	...	...	...	...	...	...	...	39,983	13,610	210	...	53,803	...	53,803
Allbhar Kacheri Canal	...	...	...	...	...	...	...	19,637	3,550	20	...	23,207	...	23,207

Fuleli Canal	...	...	...	...	...	...	...	15,67,091	3,38,105	8,754	...	19,13,950	*504*	19,13,446
Marak Great Canal	...	...	...	...	...	...	...	1,70,629	35,275	1,612	...	2,07,516	*80*	2,07,436
Surfrazwah Canal	...	...	...	...	...	...	...	1,03,429	15,100	30	...	1,18,559	...	1,18,559
Ghar Canal	...	...	...	...	..	...	...	4,46,951	98,471	2,984	...	5,48,406	...	5,48,406
Sukkur Canal	...	...	..	...	...	...	...	11,39,526	2,11,468	13,920	...	13,64,914	*160*	13,64,754
Hasanaliwah Canal	...	...	...	...	...	...	...	2,35,342	49,286	5,301	...	2,89,929	...	2,89,929
Suttah Canal	...	...	...	...	...	...	...	1,40,133	31,819	2,076	...	1,74,028	...	1,74,028
Dharma Canal	2,266	487	34	...	...	...	2,787	67,496	14,572	964	...	83,032	...	83,032
Futelao Tank	5,123	1,100	77	...	...	...	6,300	88,009	17,150	1,197		1,06,356	...	(j)1,06,356
Add—Outlay on Projects classed as Productive (*c*)	1,35,006	29,027	2,025	...	...	...	1,66,058	24,89,027	5,21,195	28,322	*—1,342*	30,37,202	*490*	30,36,712
	1,43,733	30,902	2.156	...	*121*	...	1,76,670	1,29,49,298	27,98,510	1,70,294	—1,342	1,59,16,760	*15,373*	1,59,01,387
Deduct—Outlay from Contributions (*d*)	...	...	...	...	...	...	...	*47,477*	*6,874*	...	...	*54,351*	...	*54,351*
„ Provincial shares under the Contract	*71,866*	*15,451*	*1,078*	...	*60*	...	*88,335*	*8,14,325*	*1.61.194*	*12,488*	*—670*	*9,87,337*	*855*	*9,86,482*
„ Famine Relief outlay brought on (*f*)	...	...	...		...	...	...	*6,18,313*	*74,665*	*4,762*	...	*6,97,740*	...	*6,97,740*
„ Provincial outlay on Gokak Canal	...	...	...		...	...	...	*7,73 543*	*1,10,411*	*15,325*	...	*8,99,279*	*689*	*8,98,590*
Total Deductions	*71,866*	*15,451*	*1,078*	...	*60*	...	*88,335*	*22,53,658*	*3,53,144*	*32,575*	*—670*	*26,38,707*	*1,544*	*26,37,163*
TOTAL	71,867	15,451	1,078	...	*61*	...	88,335	1,06,95,640	24,45,366	1,37,719	—672	1 32,78,053	*13,829*	1,32,64,224
Bengal.														
Calcutta and Eastern Canals	60,308	8,320	*—18,087*	*—2,042*	*372*	...	48,127	66,14,763	8 29,506	14,72,027	147	89,16,443	*1,11,636*	88,04,807
Madaripur Bheel route project	2,27,227	31,653	...	...	...	...	2,58,880	32,57,054	3,74,727	7,544	...	36,39,325	...	36,39,325
Uttarbagh lock	3,397	725	...	...	...	...	4,122	1,31,584	28,488	364	...	1,60,436	...	1,60,436
Hughly Bidyadhari Proposed Grandtrunk Canal	3,043	6,598	...	...	...	...	9,641	4,444	42,204	13		46,661	...	46,661
Add—Outlay on Projects classed as Productive (*a*)	...	...	...	...	...	...	...	5,81,658	1,42,125	1,00,933	...	8,24,716	*98*	8,24,618
	2,93,975	47,296	*—18,087*	*—2,042*	*372*	...	3,20,770	1,05,89,503	14,17,050	15,80,881	147	1,35,87,581	*1,11,734*	(*i*)1,34,75,847
Deduct—Provincial share under the Contract	*1,46,987*	*23,648*	*—9.043*	*—1,021*	*186*	...	*1,60,385*	*99.60,203*	*13,18,874*	*14.40,193*	*2,061*	*1,27,21.331*	*1,02,617*	*1,26,18,714*
TOTAL	1,46,988	23,648	—9,044	—1,021	*186*	...	1,60,385	6,29,300	98,176	1,40,688	—1,914	8,66,250	9,117	8,57,133
Rajputana.														
Tanks in Ajmere Sub-Collectorate	...	...	...	...	...	...	...	14,67,165	3,08,800	17,325	...	17,93,290	*990*	17,92,300
„ in Beawar „ „	...	...	...	...	...	...	...	8,19,684	2,32,574	13,475	...	10,65,733	*395*	10,65,337
„ in Todghur „ „	...	...	...	178	...	...	178	3,74,853	79,946	3,319	1,508	4,59,626	...	4,59,626
TOTAL	...	...	...	178	...	...	178	26,61,702	6,21,320	34.119	1,508	33,18,649	*1,386*	33,17,263
United Provinces.														
Rohilkhand Canals and Bundelkhand Irrigation Works (Imperial outlay) (*h*)	...	...	...	...	...	...	...	15,00,242	...	...	...	15,00,242	...	15,00,242
Add—Outlay on works classed as Productive (*g*)	...	...	...	...	...	...	...	6,87,635	...	...	...	6,87,635	...	6,87,635
TOTAL	...	...	...	...	...	...	...	21,87,877	...	...	...	21,87,877	...	21,87,877
Punjab.														
Shahpur Canals	...	...	...	...	...	...	...	1,75,060	30,260	613	...	2,05,933	...	2,05,933
Ghaggar Canals	19	...	...	...	...	...	19	2,94,617	62,797	7,923	...	3,65,337	...	3,65,337
Add—Outlay on Projects classed as Productive (*e*)	...	...	...	...	...	...	...	15,34,505	3,62,147	54,520	...	19,51,172	*63,696*	18,87,476
TOTAL	19	...	...	...	...	...	19	20,04,182	4,55,204	63,056	...	25,22,442	*63,696*	24,58,746
Carried over	3,36,514	86,210	—372	1,534	604	...	4,23,282	2,27,94,606	45,27,059	5,34,467	1,714	2,78,57,846	92,289	2,77,65,557

(*a*) Tidal Canal 7,55,316
Midnapur Canal 69,302
8,24,618

(*b*) Upper Swat River Canal 30,731
Lower „ „ 13,38,673
Kabul River „ 5,09,198
18,78,602

(*c*)

	During the year.	To end of the year.
Lower Panghra River Works	...	36,447
Kadva River Works	...	3,81,519
Mutha Canals and Matoba Tank	1,64,592	17,86,419
Pravara River Works—Lakh Canal	...	5,946
Krishna Canal	1,466	72,496
Hathmati and Kharicut Canal	...	7,50,058
Mirwah Relri	...	3,827
	1,66,058	30,36,712

(*d*) Fuleli Canal 10,060
Sukkur Canal 19,133
Khari Cut 25,158
54,351

(*e*) Upper Sutlej Inundation Canal (including the Lower Sohag and Para Canal) 7,89,907
Lower Chenab Canal 14,410
Sidhnai „ 18,306
Indus Inundation Canal 7,22,513
Upper Chenab 1,07,871
Upper Jhelum 66,948
Lower Bari Doab 1,67,521
18,87,476

(*f*) Wangroli Tank 57,214
Trawza Nagrama „ 1,26,641
Savali „ 49,451
Victoria „ 44,704
Pathri „ 3,95,230
Futelo „ 24,500
6,97,740

(*g*) Dun Canals 6,17,669
Bijnor Canal 69,966
6,87,635

(*h*) Rohilkhand Canals 14,25,363
Bundelkhand Irrigation Works 74,879
15,00,242

(*i*) Excludes Rs. 11,67,095 outlay on Orissa Coast Canal now classed under Works for which only Revenue accounts are kept.

(*j*) Includes Rs. 1,00,056 originally accounted for under "33—Famine relief" (Rs. 24,500) and under "43—Minor Works and Navigation—Works for which neither Capital nor Revenue Accounts are kept" (Rs. 75,556) now brought on.

No. 63A.—Detailed Account of Expenditure against the Capital Account of Minor Works and Navigation, from Imperial and Provincial Funds, during, and to end of, the Year 1915-16—*continued.*

	Expenditure during the year.							Total Expenditure to end of the year.						
					Deduct—									
IRRIGATION AND NAVIGATION —*continued.*	Works.	Establishment.	Total and Plant.	Stock and Advances.	*Receipts on Capital Accounts.*	*Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Total.	*Less Receipts on Capital Account.*	Net Total.
Imperial—*continued.*														
Works for which Capital and Revenue Accounts are kept—*continued.*														
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward—Imperial .	3,36,514	86,210	—372	1,534	604	...	4,23,282	2,27,94,606	45,27,059	5,34,467	1,714	2,78,57,846	*92,289*	2,77,65,557
Burma.														
Outlay on Mon Canals classed as Productive . .	...	...	...	...	...	...	...	21,572	11,509	267	...	33,348	...	33,348
„ on Ye-u Canal ditto. . .	...	...	...	...	...	...	...	365	...	...	...	365	...	365
Total .	...	...	...	...	...	...	...	21,937	11,509	267	...	33,713	...	33,713
Bihar and Orissa.														
Saran Project	...	...	...	...	...	...	...	4,91,979	1,69,450	25,952	...	6,87,381	*498*	6,86,883
Add—Outlay on Projects classed as Productive (*g*) .	16,043	3,096	...	...	...	...	19,139	9,46,598	2,04,363	8,211	...	11,59,172	*157*	11,59,015
Ditto ditto Protective (*h*) .	403	86	...	...	...	...	489	27,718	266	...	...	27,984	...	27,984
	16,446	3,182	...	...	...	...	19,628	14,66,295	3,74,079	34,163	...	18,74,537	*655*	(*e*)18,73,882
Deduct—Provincial share under the Contract . .	*8,223*	*1,591*	...	...	...	...	*9,814*	*13,05,823*	*3,37,424*	*31,324*	...	*16,74,571*	*655*	*16,73,916*
Total .	8,223	1,591	...	...	...	...	9,814	1,60,472	36,655	2,839	...	1,99,966	...	1,99,966
Add **Outlay on works now classed as Protective** (*f*)	...	...	...	...	...	...	...	9,70,933	4,68,020	1,08,700	...	15,47,653	*2,399*	15,45,254
Total Imperial . .	3,44,737	87,801	—372	1,534	*604*	...	4,33,096	2,39,47,948	50,43,243	6,46,273	1,714	2,96,39,178	*94,688*	2,95,44,490
Provincial.														
North-West Frontier Province.														
Outlay on Projects classed as Productive (*a*) . .	...	...	...	...	...	...	...	4,48,006	15,974	4,505	...	4,68,485	...	4,68,485
Madras.														
Markapur tank supply channel	...	...	...	...	...	...	...	95,492	21,144	...	...	1,16,636	...	1,16,636
Perur Tank Project	1,534	330	...	...	...	...	1,864	50,219	11,522	...	...	61,741	...	61,741
Atmakuru Tank Project	...	...	...	...	...	...	...	91,202	18,749	...	...	1,09,951	...	1,09,951
Vamula ditto	...	...	...	...	...	...	...	50,961	11,225	...	...	62,186	...	62,186
Jangameshwarapuram Tank	...	...	...	...	...	...	...	50,996	8,352	...	...	59,348	...	59,348
Hajipuram Tank	845	182	...	...	...	...	1,027	2,30,686	48,308	...	...	2,78,994	*220*	2,78,774
Ganjam Minor River System	...	...	...	...	...	...	...	2,12,418	43,266	139	...	2,55,823	...	2,55,823
Vedaranniyam Canal	...	...	...	...	...	...	...	1,07,885	24,814	...	...	1,32,699	...	1,32,699
Pellanur Tank Project	8,523	1,832	3,912	...	...	...	14,267	1,80,009	34,199	4,212	...	2,18,420	...	2,18,420
Talapulla Venka Tank Project	...	...	...	...	...	...	...	54,348	11,204	731	...	66,283	...	66,283

Nagavaram Anicut and Supply Channel	8,049	1,730	...	...	...	...	9,779	88,609	17,932	...	...	1,06,541	...	1,06,541
Siddapur Tank	1,00,314	21,298	15,183	...	...	...	1,36,795	3,65,672	78,002	2,10,409	...	6,54,083	*8*	6,54,075
Panjampatti Reservoir	*52,125*	11,185	38,538	...	*95*	...	1,01,753	1,46,524	18,434	54,222	...	2,19,180	*196*	2,18,984
Kocheruvu Tank	348	74	—85	...	*1*	...	336	95,059	18,535	1,008	...	1,14,602	*4*	1,14,598
Peddinayudu Tank	40	...	...	...	...	...	40	52,315	9,767	...	...	62,082	...	62,082
Chembrambakam Anicut System	...	...	...	...	...	...	...	5,03,890	1,27,253	8,204	...	6,39,347	*114*	6,39,233
Palar Anicut System	2,065	444	...	...	...	...	2,509	18,27,234	4,64,123	29,875	...	23,21,232	...	23,21,232
Chilka Lake Canal	...	...	...	...	...	...	...	24,450	5,624	166	...	30,240	...	30,240
Kanyampaliem Anicut	5,893	1,267	...	...	...	...	7,160	5,893	1,267	...	...	7,160	...	7,160
Buckingham Canal	...	...	...	...	*2,477*	...	—2,477	67,59,547	16,02,099	1,80,762	...	85,42,408	*22,263*	85,20,145
Anamasamudram—Beraperu Tank Project	...	...	...	...	...	...	...	58,421	13,266	...	...	71,687	...	71,687
Madras Water-supply and Irrigation Extension Project	...	...	...	...	...	...	...	13,20,859	2,16,965	6,648	...	15,44,472	*1,167*	15,43,305
Ganjam-Gopalpur Canal	...	...	...	...	...	...	...	1,02,675	37,799	2,733	...	1,43,207	*107*	1,43,100
Pelandorai Anicut System	2,954	531	...	...	...	...	3,485	4,95,312	1,10,555	5,938	...	6,11,805	*798*	6,11,007
Arkenkota Channe	...	...	...	...	...	...	...	1,14,505	26,262	...	...	1,40,767	...	1,40,767
Sagileru Project	...	...	...	...	...	...	...	3,54,321	80,339	12,449	...	4,47,109	*1*	4,47,108
Dondapad Tank Project	...	...	...	...	...	...	...	1,05,848	18,945	...	...	1,24,793	*7*	1,24,786
Cumbum Tank System	...	...	...	...	...	...	...	68,701	15,284	...	...	83,985	...	83,985
Vriddhchalam ditto	...	...	...	...	...	...	...	68,616	15,550	...	...	84,166	...	84,166
Mehamattur ditto	...	...	...	...	...	...	...	57,530	13,231	...	...	70,761	...	70,761
Valluru ditto	...	...	...	...	...	...	...	51,697	11,891	...	...	63,588	...	63,588
Maradur ditto	...	...	...	...	...	...	...	41,500	9,017	...	...	50,517	...	50,517
Thadapalle Channel	...	...	...	...	..	...	...	1,35,220	29,519	...	...	1,64,739	...	1,64,739
Kalingaroyen Channel	6	1	...	...	...	...	7	1,43,789	32,026	...	...	1,75,815	...	1,75,815
Nandyar Channel	3,146	676	...	...	...	...	3,822	49,171	11,261	...	...	60,432	...	60,432
Munyeru Project	3,996	859	...	...	...	...	4,855	4,63,179	1,03,806	3,713	...	5,70,698	*1,732*	5,68,966
Ponnalur Tank Project	...	...	...	...	...	...	...	1,39,349	27,013	...	...	1,66,362	...	1,66,362
Add—Outlay on Projects classed as Productive (*b*)	13,210	2,771	...	...	...	...	15,981	31,86,616	6,57,742	14,637	...	38,58,995	...	38,58,995
	2,03,048	43,180	57,548	...	*2,573*	...	3,01,203	1,79,50,718	40,06,290	5,35,846	...	2,24,92,854	*26,617*	2,24,66,237
Deduct—Outlay charged to Protective (*c*)	...	...	...	...	...	...	...	*6,59,680*	*10,670*	*760*	...	*6,71,110*	...	*6,71,110*
„ „ „ „ 33 Famine Relief (*d*)	...	...	...	...	...	...	...	*5,044*	...	...	...	*5,044*	...	*5,044*
TOTAL	2,03,048	43,180	57,548	...	*2,573*	...	3,01,203	1,72,85,994	39,95,620	5,35,086	...	2,18,16,700	*26,617*	2,17,90,083
Bombay.														
Provincial share under the Contract	71,866	15,451	1,078	...	*60*	...	88,335	8,14,325	1,61,194	12,488	—670	9,87,337	*855*	9,86,482
Gokak Canal, 1st Section and Storage Work	...	...	...	...	...	...	...	7,73,543	1,10,411	15,325	...	8,99,279	*689*	8,98,590
TOTAL	71,866	15,451	1,078	...	*60*	...	88,335	15,87,868	2,71,605	27,813	-670	18,86,616	*1,544*	18,85,072
Bengal.														
Provincial share under the Settlement	1,46,987	23,648	—9,043	—1,021	*186*	...	1,60,385	99,60,203	13,18,874	14,40,193	2,061	1,27,21,331	*1,02,617*	1,26,18,714
Carried over { Total Provincial	4,21,901	82,279	49,583	—1,021	*2,819*	...	5,49,923	2,92,82,071	56,02,073	20,07,597	1,391	3,68,93,132	1,30,778	3,67,62,354
Carried over { Total Imperial	3,44,737	87,801	—372	1,534	*604*	...	4,33,096	2,39,47,948	50,43,243	6,46,273	1,714	2,96,39,178	94,688	2,95,44,490

(*a*) Kabul River Canal while under the administration of the Punjab.

		During the year.	To end of the year.
(*b*) Kurnool-Cudapah Canal		15,981	9,65,281
Barur Tank Project		...	17,199
Poiney	Anicut	...	2,30,767
Shatiatope	Do.	...	4,07,014
Chyeru	Do.	...	3,98,916
Lower Coleroon	Do.	...	14,89,605
Tirukkoylur	Do.	...	3,33,259
Divi Pumping Project		...	16,954
		15,981	38,58,995

(*c*) Buckingham Canal ... 6,66,110 } *vide* Account No.
Siddapur Tank ... 5,000 } 48A., page 130
6,71,110

(*d*) Talapula Vanka Tank Project.

(*e*) Excludes Rs. 23,37,642 outlay on Orissa Coast Canal now classed under Works for which only Revenue Accounts are kept.

(*f*) For details, *vide* Account No. 48B, page 132.

	During the year.	To end of the year
(*g*) Orissa Project	7,775	9,14,015
Sone Project	11,364	2,45,000
	19,139	11,59,015

(*h*)	During the year.	To end of the year
Dhaka Canal	489	8,261
Tribeni do.	...	19,723
	489	27,984

No. 63A.—DETAILED ACCOUNT of Expenditure against the Capital Account of Minor Works and Navigation, from Imperial and Provincial Funds, during, and to end of, the Year 1915-16—*continued.*

IRRIGATION AND NAVIGATION —*continued.* WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT —*continued.*	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.						
					Deduct—									
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	*Receipts on Capital Accounts.*	*Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.*	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward—Imperial	3,44,737	87,801	—372	1,534	*604*	...	4,33,096	2,39,47,948	50,43,243	6,46,273	1,714	[*]2,96,39,178	94,688	2,95,44,490
	4,21,901	82,279	49,583	—1,021	*2,819*	...	5,49,923	2,92,82,071	56,02,073	20,07,597	1,391	3,68,93,132	1,30,778	3,67,62,354
Provincial—*continued.*														
United Provinces of Agra and Oudh.														
Kalyanpur Tank and Canals	...	...	...	...	...	...	...	58,891	13,300	884	...	73,075	...	73,075
Kotra Khumba Tank	...	...	...	...	...	...	...	51,620	10,858	562	...	63,040	...	63,040
Khaptia Tank	5,480	1,134	79	...	...	...	6,693	96,092	18,257	974	...	1,15,323	...	1,15,323
Rohilkhand Canals	18,725	2,736	191	5,265	*230*	...	26,687	21,49,777	5,76,610	44,937	39,195	28,10,519	*15,519*	27,95,000
Jhansi and Hamirpur Lakes	389	84	6	...	...	...	479	78 350	2,794	77	...	81,221	*885*	80,336
Manikpur Tank	1,529	326	23	...	...	...	1,878	41,614	8,525	463	...	50,602	...	50,602
Sukhra Canal	...	...	...	...	..	...	...	1,58,661	40,063	5,355	...	2,04,079	...	2,04,079
Bara Muafi Tank	7,658	1,647	115	...	...	...	9,420	28,787	6,190	366	...	35,343	...	35,343
Seori Lakes	...	...	...	...	...	...	...	1,12,419	24,590	1,738	...	1,38,747	...	1,38,747
Deduct—Imperial outlay on above works	...	...	...	...	...	...	...	*15,00,242*	...	...	...	*15,00,242*	...	*15,00,242*
Add—Outlay on Projects classed as Productive (*a*)	...	...	...	...	...	...	...	4,70,390	1,89,922	9,264	...	6,69,576	*1,253*	6,68,323
TOTAL	33,781	5,927	414	5,265	*230*	...	45,157	17,46,359	8,91,109	64,620	39,195	27,41,283	*17,657*	27,23,626
Burma.														
Outlay on Shwebo Canal, classed as Productive	...	...	...	...	...	...	...	2,260	521	33	...	2,814	...	2,814
Ditto Mon Canal ditto	...	...	...	...	...		...	2,188	406	26	...	2,620	...	2,620
Ditto Ye-u Canal ditto	...	...	...	...	...	...	...	15,054	38,294	2,044	...	55,392	...	55,392
Ditto Twante Canal ditto	...	...	...	...	...	...	...	2,37,685	54,668	3,565	...	2,95,918	...	2,95,918
TOTAL	...	...	...	...	...	...	...	2,57,187	93,889	5,668	...	3,56,744	...	3,56,744
Bihar and Orissa.														
Provincial share under the Contract	8,223	1,591	...	...	...	...	9,814	13,05,823	3,37,424	31,324	...	16,74,571	*655*	16,73,916
Central Provinces and Berar.														
Amebua	11,718	2,519	176	...	...	...	14,413	31,532	6,779	473	...	38,784	*235*	38,549
Harda Murar	10,997	2,337	163	...	...	...	13,497	63,446	13,468	1,596	...	78,510	...	78,510
Musanda	10,631	1,340	93	...	...	...	12,064	86,647	17,664	1,830	...	1,06,141	...	1,06,141
Amehta Reservoir	57,066	9,088	1,081	...	...	...	67,235	1,93,984	38,503	3,888	...	2,36,375	...	2,36,375
Dhangour	35,518	7,548	527	...	*36*	...	43,557	35,518	7,548	527	...	43,593	*36*	43,557

Gurha Banda	19,868	4,273	298	...	*2*	...	24,437	1,04,205	21,565	2,257	...	1,28,027	*162*	1,27,865
Boorina Nalla	29,448	5,753	7,087	...	*91*	...	42,397	91,582	19,107	40,177	...	1,50,866	*91*	1,50,775
Khitolee Reservoir	35,559	7,741	1,038	...	...	...	44,338	1,47,673	16,213	1,783	...	1,65,669	...	(*c*)1,65,669
Pathrita	31,712	6,817	492	...	...	...	39,021	69,592	14,961	1,118	...	85,671	...	85,671
Narainpura	14,598	2,793	195	...	*39*	...	17,547	46,176	9,581	668	...	56,425	*59*	56,366
Majhgawan Hansraj	5,014	1,071	76	...	...	...	6,161	1,03,433	21,606	1,470	...	1,26,509	...	1,26,509
Tilinkheri Tank	...	...	...	...	...	...	...	24,969	...	..	...	24,969	...	24,969
Chapa Nalla Tank	9,145	2,006	140	...	...	...	11,291	55,181	11,611	791	...	67,583	...	67,583
Garmosi Tank	5,960	1,183	...	...	...	...	7,143	38,340	3,665	222	...	42,227	...	42,227
Dharwara	34,769	6,397	904	...	...	...	42,070	1,13,898	22,337	2,132	...	1,38,367	...	1,38,367
Kishgee	29,990	6,123	427	...	...	...	36,540	94,098	11,435	875	...	1,06,408	...	(*e*)1,06,408
Jamnera	15,540	1,969	137	...	*135*	...	17,511	39,646	7,150	557	...	47,353	*155*	47,218
Add—Outlay on Projects now classed as Protective (*b*)	...	...	...	...	...	...	...	...	196	...	...	196	...	196
TOTAL	3,57,533	68,958	12,834	...	*303*	...	4,39,022	13,39,920	2,43,389	60,364	...	16,43,673	*718*	16,42,955
Total Provincial	8,21,438	1,58,755	62,831	4,244	*3,352*	...	10,43,916	3,39,31,360	71,67,884	21,69,573	40,586	4,33,09,403	*1,49,808*	4,31,59,595
Total Irrigation and Navigation	11,66,175	2,46,556	62,459	5,778	*3,956*	...	14,77,012	5,78,79,308	1,22,11,127	28,15,846	42,300	7,29,48,581	*2,44,496*	7,27,04,085
AGRICULTURAL.														
Provincial.														
United Provinces.														
Outlay on Work classed as Protective (*d*)	...	...	...	...	...	...	...	2,52,588	55,235	7,452	...	3,15,275	...	3,15,275
Tanks in Banda District	19,884	4,274	298	...	...	...	24,456	34,849	7,492	309	...	42,650	...	42,650
Magarpur Tank	7,382	1,587	111	...	...	...	9,080	14,791	3,179	222	...	18,192	...	18,192
TOTAL	27,266	5,861	409	...	...	...	33,536	3,02,228	65,906	7,983	...	3,76,117	...	3,76,117
Burma.														
Irrawaddy Embankments	801	—749	—52	...	...	...	...	30,82,229	5,96,089	29,102	...	37,07,420	*4,191*	37,03,229
Thongwa Island Embankment	...	...	...	...	...	...	...	1,83,984	37,961	649	...	2,22,594	...	2,22,594
TOTAL	801	—749	—52	...	...	...	...	32,66,213	6,34,050	29,751	...	39,30,014	*4,191*	39,25,823
Total Agricultural	28,067	5,112	357	...	...	...	33,536	35,68,441	6,99,956	37,734	...	43,06,131	*4,191*	43,01,940
GRAND TOTAL	11,94,242	2,51,668	62,816	5,778	*3,956*	...	15,10,548	6,14,47,749	1,29,11,083	28,53,580	42,300	7,72,54,712	*2,48,687*	7,70,06,025
Grand Total converted into £ at R15=£1							**£100,703**							**£5,133,735**

(*a*) (Fatehpur Branch) Lower Ganges Canal 52,057
Agra Canal 30,444
Dun Canals 4,05,433
Bijnor Canal 1,78,510
Gorai Canal 1,879
6,68,323

(*b*) Jumania Tank 145
Kattangheri Tank 51
196

(*c*) Includes Rs. 72,660 formerly accounted for under Works for which only Revenue accounts are kept now brought on.
(*d*) Pahuj and Garhaman Canals (*vide* Account No. 48-B., page 132).
(*e*) Includes Rs. 39,389 formerly accounted for under Works for which only Revenue accounts are kept now brought on.

No. 63B.—DETAILED ACCOUNT of EXPENDITURE against the REVENUE ACCOUNT of MINOR WORKS and NAVIGATION from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1915-1916.

IRRIGATION AND NAVIGATION. Imperial. Works for which Capital and Revenue Accounts are kept.	Expenditure during the year.							Total Expenditure to end of the year.						
	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	Total.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Baluchistan.														
Shebo Canal	...	6,978	7,346	...	1	...	14,325	13,048	1,70,372	1,20,903	3,332	989	...	3,08,644
Khushdil Khan Reservoir	5	9,906	9,853	598	...	...	20,362	4,609	2,16,625	1,15,750	4,371	349	...	3,41,704
Nar Nala	1,893	3,755	5,917	42	...	...	11,607	1,893	24,621	18,684	154	78	...	45,430
Nari Weir	...	2,055	2,402	154	...	...	5,211	...	5,675	4,170	154	9	...	10,008
TOTAL	1,898	23,294	25,518	794	1	...	51,505	19,550	4,17,293	2,59,507	8,011	1,425	...	7,05,786
N.-W. Frontier.														
Kabul River Canal—outlay to 31st March 1907	...	...	...	...	...	...	...	31,791	1,20,012	1,19,567	1,976	2,361	...	2,75,707
Bombay.														
Sukkur Canal	...	66,393	16,051	696	...	...	83,140	1,48,974	14,80,325	4,44,151	19,554	119	...	20,93,123
Ghar Canal	1,984	1,42,942	34,575	1,472	...	...	1,80,973	3,82,534	39,81,625	11,90,948	12,096	184	...	55,67,387
Suttah Canal	—1,884	7,884	405	175	...	...	6,580	—20,449	1,19,476	7,716	—297	...	...	1,06,446
Alibhar Kacheri Canal	...	—2,751	72	49	...	...	—2,630	5,561	39,111	20,604	684	19	...	65,979
Marak Great Canal	85	12,078	5,904	308	...	...	18,375	43,370	4,43,718	1,81,711	2,999	40	...	6,71,838
Sarfrazwah Canal	...	9,925	5,109	217	...	...	15,251	39,754	3,22,089	1,13,576	1,511	4	...	4,76,934
Fuleli Canal	43,755	83,151	48,521	2,444	...	...	1,77,871	2,70,073	50,24,432	14,73,411	35,415	3,714	...	68,07,045
Hasanali Canal	156	9,069	3,115	138	...	...	12,478	20,882	1,48,107	56,194	1,696	...	...	2,26,879
Khári Cut	...	...	...	...	...	...	...	11,249	1,16,746	56,164	1,893	151	...	1,86,203
Wangroli Tank	1,113	7,826	3,673	180	98	...	12,890	4,936	47,693	20,509	1,101	98	...	74,337
Tranza-Nagrama Tank	558	759	547	27	194	...	2,085	2,300	17,960	8,851	455	194	...	29,760
Savli Tank	393	3,747	1,558	77	2	...	5,777	2,498	46,362	16,295	971	48	...	66,174
Hartála Tank	...	152	180	2	...	...	334	23	6,437	6,384	17	2,957	...	15,818
Mhasva Tank	242	760	599	12	...	...	1,613	8,418	22,138	24,208	1,064	212	...	56,040
Jamda Canal	2,548	2,852	3,273	79	...	...	8,752	19,300	2,55,077	2,14,933	5,248	1,065	...	4,95,623
Parsul Tank	747	416	1,495	17	26	...	2,701	747	9,032	17,077	845	177	...	27,878
Pravar River Works—Left Bank Canal	...	3,986	1,541	52	...	...	5,579	4,816	1,49,014	1,58,761	2,802	1,042	...	3,16,435
Bhatodi Tank	576	1,410	720	30	112	...	2,848	2,022	94,279	77,518	1,452	1,239	...	1,76,510
Matoba Tank	...	...	...	...	...	...	...	...	36,283	28,062	1,338	503	...	66,186
Kasurdi Tank	80	344	176	6	...	...	606	111	18,607	10,776	1,683	...	...	31,237
Dharma Canal	...	789	1,870	26	...	...	2,685	...	936	3,853	26	...	...	4,815
Shirsuphal Tank	144	1,159	539	20	...	...	1,862	750	42,625	35,903	2,003	16	...	81,297
Bhadalvadi Tank	67	1,570	732	25	...	...	2,394	801	37,498	31,371	1,818	46	...	71,534
Koregaon Tank	...	387	373	6	...	...	766	2,372	16,093	14,908	475	18	...	34,466
Ashti Tank	...	3,072	2,568	46	...	...	5,686	44,121	1,02,100	80,242	2,817	973	...	2,30,253
Pathri Tank	679	1,491	787	29	...	...	2,986	1,151	9,937	5,359	853	...	—46	17,254
Rewari Canal	...	1,023	558	15	...	...	1,596	1,627	54,793	37,771	1,742	19	...	95,952
Upper Mán River Works	...	930	691	14	...	...	1,641	20,525	86,026	50,486	3,057	167	...	1,60,261
Yerla River Irrigation Works	...	8,903	2,913	134	...	...	11,950	48,334	1,68,675	98,883	3,726	57	...	3,19,675
Chickli Canal	...	464	225	7	6	...	702	1,521	32,006	20,667	458	144	...	54,796
Sahiat Tank	642	4,331	2,068	101	1	...	7,143	5,410	48,346	17,439	1,117	1	...	72,313
Maini Tank	...	1,380	898	21	...	...	2,299	16,934	75,152	45,500	2,244	60	...	1,39,890
Muchkundi Tank	...	120	171	1	...	...	292	897	8,329	3,363	103	...	...	12,692

Gadikeri Tank	...	110	24	...	...	...	134	...	7,904	1,774	29	2,021	...	11,728
Gokak Canal, 1st section and Storage Works	1,425	4,315	3,304	61	47	...	9,152	6,082	1,13,862	95,754	9,426	2,251	...	2,27,375
Dambal Tank	...	438	635	4	...	...	1,077	634	13,740	13,264	4	126	...	27,768
Medleri Tank	...	250	564	4	...	...	818	141	15,216	12,475	4	299	...	28,135
Madag Tank	...	612	1,124	9	...	...	1,745	1,537	49,528	34,288	550	...	...	85,903
Asundi Tank	...	288	639	4	...	...	931	219	24,726	20,566	504	...	...	46,013
Mavinkop Tank	...	242	311	2	...	...	555	1,598	3,474	3,436	2	...	...	8,510
	53,310	3,82,823	1,48,508	6,510	486	...	5,91,637	11,01,773	1,32,90,137	47,55,149	1,23,485	17,964	—46	1,92,88,462
Deduct—Provincial share under the Contract	*26,655*	*1,91,411*	*74,254*	*3,255*	*243*	...	*2,95,818*	*1,95,031*	*16,78,149*	*7,02,684*	*21,772*	*3,231*	*—23*	*26,00,844*
„ „ outlay on Gokak Canal	...	...	...	...	...	...	...	*517*	*47,674*	*39,546*	*4,484*	*297*	...	*92,518*
„ *Outlay on Gokak Canal charged to Major Works*	...	...	...	...	...	...	...	*395*	*10,533*	*7,593*	*369*	*77*	...	*18,967*
„ —Outlay from Contributions	...	...	...	...	...	...	...	*8,450*	*2,480*	...	...	...	...	(a) *10,930*
TOTAL	26,655	1,91,412	74,254	3,255	243	...	2,95,819	8,97,380	1,15,51,301	40,05,326	96,860	14,359	—23	1,65,65,203
Bengal.														
Calcutta and Eastern Canals	—402	3,79,218	1,20,719	1,06,292	39	...	6,05,866	24,55,007	78,42,097	44,61,750	11,70,386	7,145	...	1,59,36,385
Madaripur Bheel route project	...	1,16,694	6,391	430	9	...	1,23,524	31,734	6,66,085	65,449	7,441	3,289	...	7,73,998
Utterbhag Lock	...	28	7	...	...	...	35	...	28	7	...	...	...	35
	—402	4,95,940	1,27,117	1 06,722	48	...	7,29,425	24,86,741	85,08,210	45 27,206	11,77,827	10,434	...	(b)1,67,10,418
Deduct—Provincial share under the Contract	*—201*	*2,47,970*	*63,559*	*53,361*	*24*	...	*3,64,713*	*24,82,743*	*76,29,810*	*42,16,467*	*10,06,630*	*9,916*	...	*1,53,45,566*
TOTAL	—201	2,47,970	63,558	53 361	24	...	3,64,712	3,998	8,78,400	3,10,739	1,71,197	518	...	13,64,852
Rajputana.														
Tanks in Ajmere Sub-Collectorate	6,424	13,971	9,520	306	...	...	30,221	53,949	6,73,797	3,49,973	11,859	106	...	10,89,684
„ in Beawar „ „	3,986	7,919	5,365	178	...	...	17,448	40,787	5,57,914	3,19,579	9,636	354	...	9,28,270
„ in Todghur „ „	5,765	6,455	5,484	183	...	...	17,887	52,588	2,34,351	1,41,718	4,069	...	...	4,32,726
TOTAL	16,175	28,345	20,369	667	...	...	65,556	1,47,324	14,66,062	8,11,270	25,564	460	...	24,50,680
Punjab.														
Shahpur Inundation Canals	258	25,157	24,098	...	...	...	49,513	96,861	7,36,629	5,45,395	5,121	1,233	...	13,85,239
Ghaggar Canal	2,908	11,643	18,718	123	...	...	33,392	21,205	1,66,871	3,33,119	2,816	2,432	...	5,26,443
TOTAL	3,166	36,800	42,816	123	...	...	82,905	1,18,066	9,03,500	8,78,514	7,937	3,665	...	19,11,682
Bihar and Orissa (c.)														
Saran Project	...	799	321	...	...	...	1,120	...	3,20,101	1,15,181	—5,101	5,264	...	4,35,445
Deduct—Provincial share under the Contract	...	*400*	*160*	...	...	...	*560*	...	*3,15,782*	*1,13,033*	*—5,134*	*5,264*	..	*4,28,945*
TOTAL	...	399	161	...	...	...	560	...	4,319	2,148	33	...	...	6,500
Total Imperial	47,693	5,28,220	2,26,676	58,200	268	... ...	8,61,057	12,18,109	1,53,40,887	63,87,071	3,11,578	22,788	—23	2,32,80,410
Carried forward . Imperial	47,693	5,28,220	2,26,676	58,200	268	...	8,61,057	12,18,109	1,53,40,887	63,87,071	3,11,578	22,788	—23	2,32,80,410

(a) Fuleli Canal . . R8,310
Jamda „ . . „ 2,620
10,930

(b) Excludes Rs. 7,19,031 outlay on Orissa Coast Canal now classed under Works for which only Revenue Accounts are kept.
(c) Excludes Rs. 14,29,948 do. do. do. do. do.

No. 63B.—DETAILED ACCOUNT of EXPENDITURE against the REVENUE ACCOUNT of MINOR WORKS and NAVIGATION from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1915-1916—*concluded.*

IRRIGATION AND NAVIGATION—*concld.*	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.						
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—*contd.*	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	TOTAL.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward . Imperial .	47,693	5,28,220	2,26,676	58,200	268	...	8,61,057	12,18,109	1,53,40,887	63,87,071	3,11,578	22,788	—23	2,32,80,410
Provincial.														
N.-W. Frontier.														
Kabul River Canal—Outlay to 31st March 1906-07 . .	...	...	...	...	...	...	...	42,600	86,633	1,37,030	1,416	...	...	2,67,679
Madras.														
Chembrambaukam Tank	—1,375	9,981	1,807	—102	...	...	10,311	—66,254	1,48,871	33,717	—3,453	45	...	1,12,926
Palar Anicut System	5,160	25,107	6,787	49	...	...	37,103	5,72,321	16,47,318	5,66,858	12,005	10,299	...	28,08,801
Pelandorai Anicut System	—59	21,821	4,727	—2	2	...	26,489	66,356	5,55,218	1,42,839	4,132	24	...	7,68,569
Buckingham Canal	212	1,07,149	29,174	4,842	139	...	1,41,517	1,08,053	36,61,658	11,48,138	1,19,651	19,829	...	50,57,329
Madras Water Supply and Irrigation Project . .	—1,314	10,264	4,552	38	...	...	13,540	—1,25,321	5,63,739	1,71,161	5,967	87	...	6,15,633
Chilka Lake Canal	...	306	67	...	...	...	373	50	20,322	4,618	5	...	...	24,995
Vedaranniyam Canal	...	—8,373	—1,745	205	...	...	—9,913	3,155	1,46,139	36,915	6,983	40	...	1,93,232
Atmakuru Tank Project	148	252	86	...	...	...	486	902	2,723	742	...	...	...	4,367
Vriddhachalam System	8	5,430	1,185	...	...	...	6,623	33,678	1,78,527	48,060	198	...	...	2,60,463
Mehamattur do.	—126	3,410	712	—10	...	...	3,986	25,617	1,38,043	37,448	—56	...	...	2,01,062
Cumbum Tank	226	205	79	—12	...	...	498	12,948	48,560	13,830	453	...	...	75,791
Valluru Anicut	—226	—603	—189	—19	...	...	—1,037	2,772	20,686	5,378	—106	7	...	28,737
Maradur Anicut System	1,079	19,905	4,587	—71	...	...	25,500	30,737	3,77,801	91,046	—1,137	250	...	4,98,697
Thadapalle Channel	—3,569	12,336	1,940	—30	3	...	10,680	34,185	3,76,773	92,195	313	17	...	5,03,483
Arkenkota do.	—793	5,005	927	—13	...	...	5,126	16,887	2,50,527	61,034	—51	...	...	3,28,397
Kalingaroyen Channel	—3,631	10,209	1,588	—35	...	...	8,131	9,837	5,56,261	1,30,029	447	231	...	6,96,805
Dondapad Tank	...	132	29	...	...	...	161	84	7,740	1,874	...	...	...	9,698
Sagileru Project	95	1,920	416	...	...	...	2,431	7,576	47,140	11,771	182	...	...	66,669
Munyeru Project	407	6,264	1,445	—3	...	...	8,113	6,055	1,04,163	24,922	1,248	51	...	1,36,439
Nundiyar Channel Extension	107	2,276	550	...	...	...	2,933	5,946	44,145	10,852	421	...	...	61,364
Ganjam Minor Rivers System	1,603	17,409	4,017	...	...	...	23,029	1,12,701	4,77,246	1,30,752	—8	5	...	7,20,696
Ganjam-Gopalpur Canal	...	188	47	...	...	...	235	555	3,381	796	...	...	...	4,732
Jangamaheswaram Project	14	448	99	...	...	...	561	190	2,269	521	...	...	...	2,980
Markapur Tank Project	...	1,013	217	...	...	...	1,230	1,085	6,723	1,673	...	...	...	9,481
Yamula Project	...	...	...	...	...	...	...	454	...	34	...	...	...	488
Hajipuram Tank Project	...	...	59	...	...	...	59	130	...	229	...	...	...	359
Poddnaidu Tank	274	196	159	...	...	...	629	274	576	714	...	20	...	1,584
Ponnalur Tank Project	...	12,120	2,606	...	...	...	14,726	...	41,653	8,973	...	...	...	50,626
Yeru Tank	...	1,490	320	...	...	...	1,810	...	2,641	567	...	...	...	3,208
Annasamudram Berapeta Tank	...	1,445	311	...	...	...	1,756	...	2,871	617	...	...	...	3,488
District—Incorporated Local outlay (*a*)	...	...	...	...	...	...	...	*13,412*	*3,369*	...	...	...	...	*16,781*
	—1,759	2,67,305	66,559	4,837	144	...	3,37,086	8,47,571	94,30,345	27,78,303	1,47,194	30,905	...	1,32,34,318
(All-Provincial) Outlay on Canals now classed as Productive (*b*)	...	...	...	...	...	...	...	5,92,573	27,61,264	7,68,488	1,702	61	...	41,24,088
Bombay. TOTAL .	—1,759	2,67,305	66,559	4,837	144	...	3,37,086	14,40,144	1,21,91,609	35,46,791	1,48,896	30,966	...	1,73,58,406
Provincial share under the Contract . . .	26,655	1,91,411	74,254	3,255	243	...	2,95,818	1,95,031	16,78,149	7,02,684	21,772	3,231	—23	26,00,844
Godavari Canal, 1st section and Storage Works . .	...	...	...	...	...	...	...	517	47,674	39,546	4,484	297	...	92,518
TOTAL .	26,655	1,91,411	74,254	3,255	243	...	2,95,818	1,95,548	17,25,823	7,42,230	26,256	3,528	—23	26,93,362

Provincial share under the Contract	—201	2,47,970	63,559	53,361	24	...	3,64,713	24,82,743	76,29,810	42,16,467	10,06,630	9,916	...	1,53,45,566
United Provinces of Agra and Oudh.														
Sukhra Canals	...	3,253	1,282	...	...	...	4,535	...	3,253	1,282	...	...	...	4,535
Kotra Khamba Tank	...	261	56	4	...	...	321	...	261	56	4	...	...	321
Kalyanpur Tank and Canals	...	800	172	12	...	...	984	...	2,155	330	33	...	...	2,518
Seori Lakes	...	1,020	270	15	...	...	1,305	...	5,811	1,086	81	...	...	6,978
Dun Canals	...	...	...	...	...	...	...	1,81,695	8,45,924	8,67,676	17,461	3,060	...	19,15,816
Rohilkhand Canals	3,848	53,360	(c)80,235	3,448	187	...	1,41,078	5,63,486	14,17,207	28,11,559	71,322	7,739	...	48,71,313
Bijnor Canals	...	...	...	...	...	...	...	66,805	1,12,392	2,12,761	3,333	5,700	...	4,00,991
Bundelkhand Irrigation Works — Jhansi Lakes	...	3,499	377	47	...	...	3,923	23,311	92,710	82,944	2,574	464	...	2,02,003
Bundelkhand Irrigation Works — Hamirpur Lakes	...	3,047	740	46	11	...	3,844	35,689	97,544	85,641	1,772	365	...	2,21,011
Manikpur Tank	...	...	9	...	27	...	36	...	...	11	...	27	...	38
TOTAL	3,848	65,240	83,141	3,572	225	...	1,56,026	8,70,986	25,77,257	40,63,346	96,580	17,355	...	76,25,524
Bihar and Orissa.														
Provincial share under the Contract	...	400	160	...	...	...	560	...	3,15,782	1,13,033	—5,134	5,264	...	4,28,945
Central Provinces.														
Mussanda	...	521	136	8	...	...	665	...	521	136	8	...	...	665
Chappa Nalla	...	1,708	373	25	...	...	2,106	...	1,708	373	25	...	...	2,106
Hardua Murar	...	287	62	4	...	...	353	...	287	62	4	...	...	353
Dharwara	...	...	125	...	...	...	125	...	...	125	...	...	...	125
Dhangour	...	...	1	...	...	...	1	...	...	1	...	...	...	1
Garmosi Tank	...	203	267	5	...	...	475	...	401	571	8	...	...	980
Majhgawan Hansraj	...	390	164	6	...	...	560	...	1,602	502	24	...	...	2,128
TOTAL	...	3,109	1,128	48	...	...	4,285	...	4,519	1,770	69	...	...	6,358
Total Provincial	28,543	7,75,435	2,88,801	65,073	636	...	11,58,488	50,32,021	2,45,31,433	1,28,20,667	12,74,713	67,029	—23	4,37,25,840
TOTAL IRRIGATION AND NAVIGATION	76,236	13,03,655	5,15,477	1,23,273	904	...	20,19,545	62,50,130	3,98,72,320	1,92,07,738	15,86,291	89,817	—46	6,70,06,250
AGRICULTURAL.														
Provincial.														
Burma.														
Irrawaddy Embankment	17,900	1,03,634	24,723	10,065	...	...	1,56,322	13,01,239	38,96,670	11,25,724	1,68,248	4	...	64,91,885
Thongwa Island Embankment	...	18,205	3,421	1,385	...	...	23,011	29,589	2,45,783	59,577	7,396	...	...	3,42,345
TOTAL	17,900	1,21,839	28,144	11,450	...	...	1,79,333	13,30,828	41,42,453	11,85,301	1,75,644	4	...	68,34,230
GRAND TOTAL	94,136	14,25,494	5,43,621	1,34,723	904	...	21,98,878	75,80,958	4,40,14,773	2,03,93,039	17,61,935	89,821	—46	7,38,40,480
Grand Total converted into £ at R15=£1							£ 146,592							£ 4,922,699

(a) Kalingaroyen Channel . 5,138
Thadapalle „ . 11,378
Arkenkota „ 265
16,781

(b) *Vide* Account No. 60A, page 159.
(c) Includes Rs. 231 outlay by Civil Officers.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1915-1916.

Section K.—Other Public Works.

Revenue, £304,035—Expenditure, £5,451,727.

Major Head.	No. of Account.	Details of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Construction of Railways, etc.	64	Expenditure on Railways	194	...	...	1,263
Civil Works	65	Receipts	195	...	304,035	...
	65A	Details of Provincial Fund Receipts included in Account No. 65	197	246,875	...	...
	66	Expenditure	199	...	...	5,450,464
	66A	Ditto by Civil Department Imperial Funds	200	33,780	...	..
	66B	Details of Provincial Fund Expenditure included in Account No. 66	201	4,578,138	...	...
		By Public Works Officers—				
		Imperial Expenditure—				
	66C	New Buildings	203	315,273	...	...
	D	Repairs to Buildings	203	139,538	...	...
	E	New Roads	204	43,694	...	...
	F	Repairs to Roads	204	130,141	...	..
	G	Miscellaneous—New Works	205	14,868	...	...
	H	Miscellaneous—Repairs	205	10,939	...	...
		Provincial Expenditure—				
	I	New Buildings	207	1,410,076	..	...
	J	Repairs to Buildings	207	370,826	...	...
	K	New Roads	208	386,616	...	...
	L	Repairs to Roads	208	768,468	...	...
	M	Miscellaneous—New Works	209	52,190	...	...
	N	Miscellaneous—Repairs	209	43,512	...	...
		By Civil Officers—				
		Imperial Expenditure—				
	O	New Buildings	210	2,400	...	...
	P	Repairs to Buildings	210	1,774	...	...
	Q	New Roads	211	664	..	...
	R	Repairs to Roads	211	1,323	...	...
	S	Miscellaneous—New Works	211	587	...	...
	T	Miscellaneous—Repairs	212	589	...	...
		Provincial Expenditure—				
	U	New Buildings	212	1,313	...	...
	V	Repairs to Buildings	212	3,870	...	...
	W	New Roads	213	9,236	...	...
	X	Repairs to Roads	213	8,744	...	...
	Y	Miscellaneous—New Works	214	32,433	...	...
	Z	Miscellaneous—Repairs	214	85,462	...	...
				Total	304,035	5,451,727

No. 64.—DETAILED ACCOUNT of EXPENDITURE on CONSTRUCTION of RAILWAYS charged to PROVINCIAL REVENUES for, and to end of, the Year 1915-1916.

PROVINCES AND RAILWAYS.	During the year.	To end of previous year.	To end of the year.	REMARKS.
	Rs.	Rs.	Rs.	
PROVINCIAL.				Details of construction expenditure on Lines are exhibited in Account No. 74, pages 270 and 271, in which this expenditure is incorporated and deducted at foot.
Bombay.				
Hyderabad-Shadipalli Section, Jodhpur-Hyderabad	...	18,43,282	18,43,282	
Bengal.				
Kaunia-Dhurla Section, Eastern Bengal	...	9,72,507	9,72,507	
United Provinces of Agra and Oudh.				
Lucknow-Sitapur-Seramau Section, Lucknow-Bareilly	...	35,83,456	35,83,456	
Assam.				
Jorhat	18,950	10,71,746	10,90,696	
TOTAL PROVINCIAL .	18,950	74,70,991	74,89,941	
Total converted into £ at R15=£1 . £	1,263	498,066	499,329	

No. 65.—ABSTRACT ACCOUNT of Receipts from Other Public Works, Civil Works, from Imperial and Provincial Funds during the Year 1915-1916.

Heads of Revenue.	India, General.										North-West Frontier Province.	Madras.		Bombay.	Bengal.		United Provinces of Agra and Oudh.		Punjab.	Burma.	Bihar and Orissa.	Central Provinces.			Assam.	Grand Total.
	Director-General, Military Works.	Delhi Province.	Viceregal Estates.	Coorg.	Rajputana.	Central India.	Hyderabad.	Baluchistan.	Other Administrations, etc.	Total—India, General.		Madras Proper.	Coorg.		Bengal Proper.	Port Blair.	United Provinces Proper.	Rajputana.				Central Provinces and Berar Proper.	Central India.	Hyderabad.		
Imperial.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rents of buildings	8,057	90,274	30	...	...		...	38,902	...	1,37,263	33,375	2,912	6,177	25,190	65,546	...	18,340	14,641	71,894	15,491	20,064	6,669	21,626	1,760	1,501	4,42,449
Sales of buildings	505	...	...	...	...	...	...	...	...	505	...	...	...	...	13	...	...	...	...	1,172	6,610	...	23,519	...	...	31,819
„ barrack furniture	15	...	...	...	...	...	...	...	...	15	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15
„ tools and plant	25	183	14	...	...	...	...	36	...	258	1,102	...	455	...	13	...	...	121	1,701	...	...	...	1,261	29	...	4,940
„ produce	140	80	863	...	...	...	...	...	...	1,083	3,300	...	177	410	398	...	999	358	509	...	26	29	742	...	...	8,031
„ old materials	2,284	7,563	181	...	...	...	...	425	...	10,453	1,423	168	575	1,246	363	206	136	512	972	...	1,132	15	4,524	427	...	22,15
Value of materials received from old buildings.	81	...	719	...	...	...	...	...	...	800	691	...	...	...	56	...	2,407	33	—65	...	...	...	...	377	...	4,299
Unclaimed deposits	...	—52	...	...	...	...	...	...	...	—52	...	...	185	...	10	...	...	...	...	...	...	...	...	...	...	143
Fines, refunds, and miscellaneous.	947	60,301	7	...	...	...	...	—192	...	61,063	3,244	1	1,505	8,571	4,470	101	212	469	3,315	6	296	...	1,683	10	...	84,946
Arboriculture	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	27	...	...	...	...	...	...	...	27
Receipts from Imperial Delhi Railway.	...	139	...	...	...	...	...	...	...	139	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	139
Interest on endowments for monuments in Government cemeteries	3,824	135	...	...	...	...	...	...	...	3,959	103	...	18	92	8	...	74	262	...	798	...	...	38	16	...	5,368
Recoveries on electric light installation	989	(a)85,866	...	...	...	...	...	1,619	...	88,474	1,248	101	...	1,550	3,508	975	93	...	3,909	204	...	223	1,000	1,275	...	1,02,560
Rent of furniture	...	9,150	...	...	...	...	...	...	...	9,150	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9,150
Ferry Receipts	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7,875	...	...	7,875
Recoveries on account of water-supply.	...	949	...	...	...	...	...	639	...	1,588	36	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,624
Total	16,867	2,54,588	1,814	...	...			41,429		3,14,698	44,522	3,182	9,092	37,059	74,385	1,282	22,261	16,423	82,235	17,671	28,128	6,936	62,268	3,894	1,501	7,25,537
Receipts by Civil officers from Imperial funds as detailed below.	...	429	...	...	148	107	355	7,354	—25	8,368	1,23,482	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,31,850
Provincial Receipts, as per Account No. 65A, page 197.	...	...	...	...	...	...	...	...	...	...	...	6,02,615	...	4,00,240	6,18,546	...	4,85,038	...	3,60,841	3,52,829	3,99,375	3,14,089	...	...	1,69,556	37,03,129
Total	16,867	2,55,017	1,814	...	148	107	355	48,783	—25	3,23,066	1,68,004	6,05,797	9,092	4,37,299	6,92,931	1,282	5,07,299	16,423	4,43,076	3,70,500	4,27,503	3,21,025	62,268	3,894	1,71,057	45,60,516
												6,14,889			6,94,213		5,23,722					3,87,187				

The Imperial Civil Works receipts by Civil officers included in the above statement are as under:—

	India, General.								North-West Frontier Province.	Total.
	Delhi Province.	Coorg.	Rajputana.	Central India.	Hyderabad.	Baluchistan.	Other Administrations, etc.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Tolls on roads	...	...	...	...	...	...	...	...	...	
Rents of buildings	...	...	...	...	49	1,822	—25	1,846	178	2,024
Sales of old materials	...	...	...	...	...	...	...	...	123	123
Fines, refunds, and miscellaneous	64	...	...	...	...	5,426	...	5,490	7,641	13,131
Ferry Receipts	...	...	...	...	...	...	...	...	1,14,402	1,14,402
Fees on masonry graves	365	...	148	107	306	106	...	1,032	49	1,081
Sale of Buildings	...	...	...	...	...	...	...	...	1,089	1,089
Total	429	...	148	107	355	7,354	—25	8,368	1,23,482	1,31,850

(a) Includes Rs. 75,165 for recoveries on account of electric energy.

Total India converted into £ at R15=£1 . £ 304,035

No. 65A.—DETAILED ACCOUNT of PROVINCIAL RECEIPTS under CIVIL WORKS for the Year 1915-1916.

	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.										
BY PUBLIC WORKS DEPARTMENT.										
Rents of buildings . .	2,15,756	2,16,042	2,34,838	1,36,674	1,00,601	2,92,101	2,13,948	2,00,627	88,944	16,99,531
Sales of buildings . .	1,448	13,865	28,283	553	3,636	6,482	921	1,371	649	57,208
„ tools and plant . .	4,996	4,262	2,340	2,222	3,772	18,241	3,535	23,512	1,115	63,995
„ produce . . .	4,056	28,628	4,136	1,155	30,550	515	5,080	11,753	250	86,123
„ old materials . .	29,433	77,612	38,549	9,255	8,147	11,484	5,534	5,488	605	1,86,107
Value of materials received from old buildings . . .	756	513	56,823	1,185	2,171	2,366	2,586	384	827	67,611
Receipts from self-supporting workshops, *e.g.*, Roorkee workshops . . .	9,899	...	...	40,000	...	...	...	...	...	49,899
Tolls on roads . . .	34,116	162	...	...	...	...	...	...	...	34,278
Ferry receipts . . .	...	...	...	93,668	...	...	...	44,749	2,952	1,41,369
Unclaimed deposits . .	815	100	—277	183	418	—50	2,939	163	145	4,436
Collections under Highway Act	...	8,410	...	...	...	...	...	...	...	8,410
Fines, refunds, and miscellaneous	1,21,800	29,984	34,344	16,255	47,895	18,194	39,292	(a) 14,959	3,809	3,29,532
Rents from strand bank maidan, etc.	...	...	59,296	...	...	...	...	...	...	59,296
Arboriculture . . .	...	...	...	33,509	...	...	...	...	...	33,509
Interest on endowment for repairs of monuments in Government cemeteries .	525	2,485	1,051	1,785	1,043	...	707	559	199	8,354
Recoveries on account of water-supply	...	2,721	...	...	...	...	...	384	...	3,105
Recoveries on account of electric installations . .	5,568	6,018	12,671	3,458	4,301	409	3,490	9,149	...	45,064
TOTAL—Carried over .	4,32,168	3,90,802	4,72,054	3,39,902	2,02,534	3,49,742	2,78,032	3,13,098	99,495	28,77,827

(a) Includes Rs. 3,418 Revenue from Nagpore Workshop.

No. 65A.—DETAILED ACCOUNT of PROVINCIAL RECEIPTS under CIVIL WORKS for the Year 1915-16—*concluded.*

	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
TOTAL—Brought forward .	4,32,168	3,90,802	4,72,054	3,39,902	2,02,534	3,49,742	2,78,032	3,13,098	99,495	28,77,827
PROVINCIAL.										
BY CIVIL DEPARTMENT										
Rents of buildings . .	58	...	174	210	2,949	2,087	13	...	23	5,514
Sale of old materials . .	...	...	..	...	599	51	...	...	17	667
„ of produce . .	...	...	47	13,563	...	91	...	122	...	13,823
Tolls on roads . . .	...	...	...	...	37,448	...	39,067	...	...	76,515
Canal and ferry receipts . .	4,790	...	...	...	75,855	...	68,681	...	61,429	2,10,755
Share of Surplus profits from the Shadara-Saharanpur Light Railway.	...	...	...	86,564	...	...	...	...	...	86,564
Tolls on steamers . . .	...	...	1,36,828	6,448	...	...	...	...	...	1,43,276
Fees on masonry graves .	5,632	2,539	1,066	4,788	2,649	476	36	657	66	17,909
Contributions . . .	1,58,451	...	...	...	250	...	48	...	...	1,58,749
Fines, refunds, and miscellaneous.	1,516	6,899	8,377	33,563	38,557	382	13,498	212	8,526	1,11,530
TOTAL .	1,70,447	9,438	1,46,492	1,45,136	1,58,307	3,087	1,21,343	991	70,061	8,25,302
TOTAL PROVINCIAL as per Account No. 65 . .	6,02,615	4,00,240	6,18,546	4,85,038	3,60,841	3,52,829	3,99,375	3,14,089	1,69,556	37,03,129
Total India converted into £ at Rs. 15=£1 . £										**246,875**

K.—Other Public Works.

No. 66.—ABSTRACT ACCOUNT of EXPENDITURE on OTHER PUBLIC WORKS—CIVIL WORKS

INDIA.	INDIA, GENERAL.															
Civil Works.	Director General, Military Works.	Delhi Province.	Central India.	Hyderabad.	Baluchistan.	Viceregal Estates.	Simla.	Seistan.	Residency. Mysore	Consulting Architect, Electrical Adviser to Government of India, and other miscellaneous accounts.	Bangalore.	Gyantse.	Coorg.	Ajmer.	Yatung.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Civil Buildings—																
New Works (66C)	2,69,905	2,40,081	...	...	2,61,704	56,479	...	...	...	...	...	...	...	...	...	8,28,169
Repairs (66D)	1,62,477	3,36,999	...	...	85,062	1,95,523	...	...	...	...	...	...	...	...	...	7,80,061
Communications—																
New Works (66E)	—8	49,644	...	...	53,084	...	...	...	...	...	...	...	...	...	...	1,02,720
Repairs (66F)	4,334	1,40,284	...	...	1,19,193	...	...	...	...	...	...	...	...	...	...	2,63,811
Miscellaneous Public Improvements—																
New Works (66G)	...	1,17,610	...	...	71,254	...	...	...	...	...	...	...	...	...	...	1,88,864
Repairs (66H)	..	1,29,925	...	...	15,720	...	...	...	...	...	...	...	...	...	...	1,45,645
TOTAL WORKS AND REPAIRS . .	4,36,708	10,14,543	...	...	6,06,017	2,52,002	...	...	...	...	...	...	...	...	...	23,09,270
Establishment .	89,074	1,35,075	...	...	1,26,538	40,074	...	...	...	93,442	...	...	...	...	...	4,84,203
Tools and Plant .	6,173	65,234	...	...	8,155	3,018	...	...	...	...	...	...	...	...	...	82,580
Suspense . .	—1,130	1,59,880	...	...	—1,240	9,108	...	...	...	...	...	...	...	...	...	1,66,618
	5,30,825	13,74,732			7,39,470	3,04,202	...	...	...	93,442	...	...	...	...	...	30,42,671
Deduct—Outlay in England . .	...	...	...	...	*108*	...	...	...	...	...	...	...	...	...	...	*108*
NET INDIA—IMPERIAL CIVIL WORKS .	5,30,825	13,74,732	...	...	7,39,362	3,04,202	...	...	...	93,442	...	...	...	...	...	30,42,563
Expenditure by Civil Officers from Imperial Funds as per Account No. 66A, page 200 . .	...	2,42,102	9,063	...	1,40,918		...	500	2,258	...	5,020	11,489	1,097	4,840	3,246	4,20,533
Provincial Fund Expenditure as per Account No. 66B, page 201 . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL INDIA—CIVIL WORKS . . .	5,30,825	16,16,834	9,063	...	8,80,280	3,04,202	...	500	2,258	93,442	5,020	11,489	1,097	4,840	3,246	34,63,096

Add—CHARGES IN ENGLAND:

Furlough Allowances of Military Officers in the Public Works Department . . .	
Absentee Allowances of Civil Officers in the Public Works Department	
Passage, etc., of Officers on appointment to the Public Works Department, etc. . .	
Allowances and expenses of Officers on special duty, and visiting Works, and miscellaneous expenditure	
Stores for India	

CONSTRUCTION OF RAILWAYS CHARGED TO PROVINCIAL REVENUES:

Provincial Expenditure as per Account No. 64, page 194	

ABS

	Imperial.	Provincial.	TOTAL INDIA.
	Rs.	Rs.	Rs.
Civil Works	1,23,32,727	6,86,72,073	8,10,04,800
Railways	...	18,950	18,950
TOTAL .	1,23,32,727	6,86,91,023	8,10,23,750

and RAILWAYS—from IMPERIAL and PROVINCIAL FUNDS, during the Year 1915-16.

North-West Frontier Province.	Madras.		Bombay.	Bengal		United Provinces of Agra and Oudh.		Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.			Assam.	Grand Total.
	Madras proper.	Coorg.		Bengal proper.	Port Blair.	United Provinces proper.	Rajputana.				Central Provinces proper.	Central India.	Hyderabad.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,62,442	2,71,046	64,201	7,39,666	3,24,488	33,865	4,17,318	70,224	1,81,597	5,64,896	3,68,552	1,77,769	1,95,442	58,902	20,514	47,29,091
1,87,141	50,979	16,457	1,55,341	3,57,608	38,972	1,17,082	36,798	1,62,387	57,478	41,664	18,532	38,141	16,526	17,899	20,93,066
4,18,583	...	33,847	...	13,964	...	...	41,305	...	...	...	...	44,985	...	...	6,55,404
12,04,244	...	1,02,463	...	36,648	...	...	1,42,131	...	...	...	...	2,02,062	753	...	19,52,112
30,627	...	694	2,839	...	...	...	...	...	...	...	...	...	...	...	2,23,024
18,399	...	49	...	...	...	...	...	...	...	...	...	...	...	...	1,64,093
22,21,436	3,22,025	2,17,711	8,97,846	7,32,708	1,22,837	5,34,400	2,90,458	3,43,984	6,22,374	4,10,216	1,96,301	4,80,630	76,181	38,413	98,16,790
2,25,128	27,763	69,702	1,60,772	1,18,701	23,975	1,07,586	1,16,591	53,019	1,26,316	77,990	42,067	1,22,893	9,678	8,159	17,74,543
30,792	1,936	5,580	11,912	6,935	—151	7,294	12,467	3,089	8,800	5,441	2,935	46,460	544	567	2,27,181
...	...	686	561	229	...	—157	18,236	2,667	...	...	...	—3,013	115	...	1,85,942
24,77,356	3,51,724	2,93,679	10,71,091	8,58,573	1,46,661	6,49,123	4,37,752	4,02,759	7,57,490	4,93,647	2,41,303	6,46,970	86,518	47,139	1,20,04,456
1,721	*—79*	*2,271*	*44,731*	*573*	*26,778*	*9,266*	*37,152*	*4,336*	*19,286*	...	...	*32,290*	...	...	*1,78,433*
24,75,635	3,51,803	2,91,408	10,26,360	8,58,000	1,19,883	6,39,857	4,00,600	3,98,423	7,38,204	4,93,647	2,41,303	6,14,680	86,518	47,139	1,18,26,023
81,171	...	...	...	5,000	...	...	...	...	...	...	...	...	...	...	5,06,704
...	87,00,566	...	85,70,316	89,34,903	...	73,14,591	...	65,46,792	88,97,194	88,43,005	68,95,387	...	...	39,69,319	6,86,72,073
25,56,806	90,52,369	2,91,408	95,96,676	97,97,903	1,19,883	79,54,448	4,00,600	(a) 69,45,215	96,35,398	93,36,652	71,36,690	6,14,680	86,518	40,16,458	8,10,04,800
	93,43,777			99,17,786		83,55,048					78,37,888				

Total India converted into £ at Rs. 15 = £1		**5,400,320**
	580	
	37,038	
	399	
	232	
	38,249	
	11,895	
		50,144
GRAND TOTAL CIVIL WORKS £		5,450,464
		18,950
Total Construction of Railways, converted into £ at R15=£1		**1,263**

TRACT.

Total India converted into £ at R15=£1.	England.	Grand Total.
£	£	£
5,400,320	50,144	5,450,464
1,263	...	1,263
5,401,583	50,144	5,451,727

(a) Includes Rs. 435, on account of Survey Charges transferred from India books *vide* Acct. No. 40 E. page 103.

No. 66A.—ABSTRACT of EXPENDITURE on OTHER PUBLIC WORKS from IMPERIAL FUNDS by CIVIL DEPARTMENT during the Year 1915-16.

IMPERIAL.	INDIA, GENERAL													N.-W. Frontier Province.	Bengal.	Punjab.	TOTAL.
	Ajmer.	Delhi Province.	Baroda.	Mysore Residency.	Bangalore.	Gyantse Trade Agency.	Baluchistan.	Seistan.	Central India.	Coorg	Yatung.	Forest Research.	TOTAL.				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CIVIL WORKS.																	
Civil Buildings—																	
New Works (66O)	499	...	...	...	...	...	34,930	...	...	...	496	...	35,925	76			36,001
Repairs (66P)	919	...	...	2,258	5,020	...	15,063	...	...	...		...	23,260	3,353			26,613
Communications—																	
New Works (66Q)	...	...	...	...	...	...	8,116	...	...	...	...	...	8,116	1,839			9,955
Repairs (66R)	1,750	...	...	...	...	4,519	12,910	...	...	...	...	..	19,179	673			19,852
Miscellaneous Public Improvements—																	
New Works (66S)	...	...	...	...	...	...	8,799	...	...	...	...	...	8,799	...	...		8,799
Repairs (66T)	...	...	...	...	...	...	3,152	500	...	...	...	...	3,652	189	5,000		8,841
TOTAL, WORKS AND REPAIRS.	3,168	...	...	2,258	5 020	4,519	82,970	500	...	...	496	...	98,931	6,130	5,000	...	1,10,061
Establishment	1,672	6,118	...	...	...	930	57,094	...	...	1,097	2,750	...	69,661	22,797	...	...	92,458
Tools and Plant	...	...	...	...	...	...	344	...	...	...	...	...	344	...	...	...	344
Contributions	...	2,35,984	...	...	...	...	510	...	9,063	...	...	...	2,45,557	52,032	...	...	2,97,589
Miscellaneous	...	...	...	...	—	6,040	...	...	...	...	...	...	6,040	212	...	...	6,252
TOTAL IMPERIAL	4,840	2,42,102	...	2,258	5,020	11,489	1,40,918	500	9,063	1,097	3,246	...	4,20,533	81,171	5,000	...	5,06,704
Total India converted into £ at R15=£1																**£**	**33,780**

No. 66B.—ABSTRACT ACCOUNT of PROVINCIAL EXPENDITURE under CIVIL WORKS for the Year 1915-1916.

PROVINCIAL.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BY PUBLIC WORKS DEPARTMENT.										
Civil Buildings—										
New Works (66I) .	34,93,620	20,81,712	24,45,872	17,75,771	20,31,252	13,34,391	52,92,885	19,75,051	7,20,582	2,11,51,136
Repairs (66J) . .	6,65,024	8,57,991	12,94,826	6,46,284	4,54,901	7,57,527	3,48,751	3,17,942	2,19,152	55,62,398
Communications—										
New Works (66K) .	76,779	8,37,612	6,31,839	4,24,844	2,82,045	12,80,346	5,73,008	12,03,495	4,89,273	57,99,241
Repairs (66L) . .	3,68,490	12,93,847	8,55,535	19,49,907	13,08,755	23,70,439	4,93,363	16,20,062	12,66,626	1,15,27,024
Miscellaneous Public Improvements—										
New Works (66M) .	5,744	2,82,056	38,049	1,18,744	25,097	2,28,178	60,788	— 4,891	29,082	7,82,847
Repairs (66N) . .	30,851	78,194	1,49,025	1,30,443	46,960	1,79,795	6,851	4,752	25,809	6,52,680
TOTAL WORKS AND REPAIRS	46,40,508	54,31,412	54,15,146	50,45,993	41,49,010	61,50,676	67,75,646	51,16,411	27,50,524	4,54,75,326
Establishment . .	14,44,345	15,77,060	12,62,932	11,48,265	9,21,962	17,32,314	9,44,261	10,36,841	7,17,052	1,07,85,032
Tools and Plant .	2,967	4,37,148	73,658	1,04,614	42,381	2,00,451	84,538	1,65,496	1,00,284	12,11,537
Suspense . . .	2,70,389	1,44,657	30,649	4,43,495	55,418	1,94,273	2,79,094	71,466	2,647	14,92,088
TOTAL .	63,58,209	75,90,277	67,82,385	67,42,367	51,68,771	82,77,714	80,83,539	63,90,214	35,70,507	5,89,63,983
BY CIVIL DEPARTMENT.										
Civil Buildings—										
New Works (66U) .	12,995	...	...	4,766	1,935	...	...	...	...	19,696
Repairs (66V) . .	19,211	...	...	20,115	18,721	...	...	...	...	58,047
Communications—										
New Works (66W) .	9,114	...	1,000	5,679	135	...	1,21,350	...	1,265	1,38,543
Repairs (66X) . .	29,844	...	8,599	3,557	3,704	...	62,621	...	22,839	1,31,164
Miscellaneous Public Improvements—										
New Works (66Y) .	15,357	...	1,83,243	21,373	16,379	...	1,01,506	869	1,47,773	4,86,500
Repairs (66Z) . .	4,470	...	7,67,432	19,187	582	...	4,73,989	...	16,261	12,81,921
TOTAL WORKS AND REPAIRS	90,991	...	9,60,274	74,677	41,456	...	7,59,466	869	1,88,138	21,15,871
Establishment . .	1,896	786	30,638	20,735	57,679	19,480	...	108	...	1,31,322
Tools and Plant .	200	...	...	...	...	...	...	...	...	200
Contributions . .	22,48,506	9,79,253	11,50,000	4,71,526	12,53,891	6,00,000	...	5,03,591	2,10,674	74,17,441
Miscellaneous . .	764	...	11,606	5,286	24,995	...	...	605	...	43,256
TOTAL .	23,42,357	9,80,039	21,52,518	5,72,224	13,78,021	6,19,480	7,59,466	5,05,173	3,98,812	97,08,090
TOTAL PROVINCIAL AS PER ABSTRACT ACCOUNT No. 66	87,00,566	85,70,316	89,34,903	73,14,591	65,46,792	88,97,194	88,43,005	68,95,387	39,69,319	6,86,72,073
Total India converted into £ at ₹15=£1									**£**	**4,578,138**

No. 66C.—CLASSIFIED ABSTRACT of EXPENDITURE from

PROVINCES.	Forest.	Customs.	Salt.	Opium.	Mint.	Post Offices.	Telegraph.	ADMINISTRA Agricultural.	Administration.	Viceregal Residences.	Secretariat Offices of the Government of India.	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Item No.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Director-General, Military Works.	...	...	...	...	...	16,391	62,251	...	...	...	2,704	...	...	...	1
Delhi Province .	...	...	...	...	...	10,543	331	...	...	...	1,052	3,718	7,221	...	2
Baluchistan .	...	...	...	...	...	700	1,280	...	...	...	...	...	13,625	239	3
Viceregal Estates	...	...	...	...	...	...	...	...	...	56,479	...	...	...	...	4
N.-W. Frontier Province.	...	...	...	...	...	3,031	701	...	...	...	...	...	11,650	...	5
Madras Proper	...	57,045	1,015	...	...	16,724	5,879	...	...	...	...	1,86,728	...	...	6
Coorg . .	...	...	...	...	...	2	—1	...	...	...	...	...	1,239	7	7
Bombay . .	...	5,14,867	64,135	...	13,065	57,519	16,787	..	...	...	...	4,244	...	...	8
Bengal Proper .	...	883	22,330	191	13,894	69,629	29,084	...	...	...	2,552	12,203	40,988	...	9
Port Blair .	...	...	...	...	...	...	8,539	...	...	...	...	...	...	...	10
U. P. of Agra and Oudh Proper.	1,11,097	...	83	25,308	...	97,109	31,512	...	...	...	...	100	...	...	11
Rajputana .	432	...	...	...	...	2,024	1,665	52	...	...	...	...	4,163	...	12
Punjab . .	...	...	...	...	...	15,144	14,547	...	...	8,451	37,559	...	...	...	13
Burma . .	...	2,15,682	...	...	...	77,952	2,61,333	...	...	...	...	2,206	...	...	14
Bihar and Orissa	...	—1,280	...	147	...	1,27,662	1,50,872	35,497	...	...	...	...	...	...	15
Central Provinces and Berar Proper.	...	...	...	...	...	1,10,365	4,070	...	...	...	...	61,514	...	...	16
Central India .	42	...	...	...	...	202	722	...	...	...	...	...	854	70	17
Hyderabad .	...	...	...	...	...	...	88	...	...	...	...	..	...	...	18
Assam . .	...	...	...	...	...	15,174	2,365	...	2,378	...	...	...	...	...	19
TOTAL .	1,11,571	7,87,197	87,563	25,646	26,959	6,20,171	5,92,625	35,549	2,378	64,930	43,867	2,70,713	79,740	316	

No. 66D.—CLASSIFIED ABSTRACT of EXPENDITURE

PROVINCES.	Forest.	Customs.	Salt.	Opium.	Mint.	Post Offices.	Telegraph.	ADMINISTRA Agricultural.	Administration.	Miscellaneous.	Viceregal Residences.	Secretariat Offices of the Government of India.	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Item No.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Director-General, Military Works.	...	...	...	...	...	1,276	2,703	...	...	...	...	5,071	...	...	...	1
Delhi Province .	...	...	...	...	...	2,707	5,099	...	...	2,03,608	...	40,718	...	100	...	2
Baluchistan .	...	...	...	...	...	2,039	2,051	...	...	25,083	...	...	536	21,889	...	3
Viceregal Estates .	...	...	...	...	...	...	...	...		...	1,95,523	...	...	..	...	4
N.-W. Frontier Province.	...	...	...	...	...	2,668	1,805	...	...	1,302	...	...	5	15,617	41	5
Madras Proper .	...	5,495	1,140	...	...	16,010	5,177	...	...	...	...	...	4,477	...	...	6
Coorg . . .	15	...	...	...	...	147	3	...	...	1,108	...	...	...	1,674	174	7
Bombay . .	...	12,979	41,466	1,049	6,992	35,097	12,564	...	...	1,927	...	...	3,365	...	...	8
Bengal Proper .	...	12,383	32,867	13,369	30,501	26,938	30,263	...	...	...	—7,387	24,358	19,220	...	...	9
Port Blair . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10
U. P. of Agra and Oudh Proper.	...	330	...	28,750	...	23,878	5,988	...	...	343	...	...	3,724	...	...	11
Rajputana . .	373	...	...	5	...	1,693	1,574	...	...	...	...	...	...	1,701	44	12
Punjab . .	...	...	...	...	...	16,738	6,577	...	...	...	...	29,082	...	...	...	13
Burma . .	...	4,599	...	...	...	16,259	15,008	...	...	...	...	...	9,427	...	...	14
Bihar and Orissa .	...	483	...	2,639	...	8,694	3,648	10,609	...	...	...	...	...	...	...	15
Central Provinces and Berar Proper.	...	...	...	...	...	9,016	3,062	...	...	...	...	...	1,776	...	...	16
Central India .	108	...	...	289	...	1,250	472	...	...	...	...	...	...	367	434	17
Hyderabad . .	...	...	...	...	...	391	477	...	...	...	...	...	...	...	...	18
Assam . .	...	...	...	...	...	7,661	7,188	...	1,102	...	...	...	...	...	...	19
TOTAL .	496	36,269	75,473	46,101	37,493	1,72,462	1,03,659	10,609	1,102	2,33,371	1,88,136	99,229	42,530	41,348	693	

IMPERIAL FUNDS on CIVIL BUILDINGS WORKS.

Item No.	Residences for Local Governments and Secretariat Offices.	Stamp and Stationery Office.	Political Agencies.	Miscellaneous.	Miscellaneous Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	1,022	...	...	...	1,17,717	670	...	5,834	12,200	51,116	2,69,905	...	2,69,905
2	1,868	...	...	36,739	74,608	26,201	1,316	3,853	10,621	74,914	910	12,198	2,66,093	*26,012*	2,40,081
3	5,736	...	9,460	4,345	3,616	13,376	...	282	436	1,43,847	59,625	5,137	2,61,704	...	2,61,704
4	...	...	...	...	...	...	...	...	...	...	...	...	56,479	...	56,479
5	27,935	...	70,723	100	4,642	218	1,948	7,101	34,740	58,960	6,422	1,34,271	3,62,442	...	3,62,442
6	...	...	...	...	...	...	552	...	...	...	...	3,103	2,71,046	...	2,71,046
7	446	...	...	12,522	7,417	27,670	139	13	8,969	2,458	150	4,205	65,236	*1,035*	64,201
8	...	...	60,306	...	...	...	13,106	...	...	...	...	720	7,44,749	*5,083*	7,39,666
9	...	57	...	...	16,269	...	20,347	...	...	...	...	1,16,643	3,45,670	*21,182*	3,24,488
10	...	...	...	...	...	...	...	...	75,326	...	...	...	83,865	...	83,865
11	...	...	...	...	1,20,619	...	31,490	...	...	...	...	...	4,17,318	...	4,17,318
12	5,042	...	...	60	1,566	34,885	140	2,123	2,108	37,547	28,696	7,583	1,28,086	*57,862*	70,224
13	...	...	...	...	...	...	9,696	...	...	...	1,173	1,02,624	1,89,194	*7,597*	1,81,597
14	...	...	...	...	...	...	6,753	...	...	...	...	970	5,64,896	...	5,64,896
15	...	...	3,807	...	...	...	867	...	...	...	...	50,980	3,68,552	...	3,68,552
16	...	...	...	...	7	...	136	...	...	...	...	1,677	1,77,769	...	1,77,769
17	21,938	...	73,763	...	5,000	1,805	3,132	10	2,563	72,151	2,666	10,533	1,95,451	*9*	1,95,442
18	11,293	...	...	...	...	...	...	...	34,452	13,074	...	...	58,907	*5*	58,902
19	...	...	...	...	555	...	42	...	...	...	...	...	20,514	...	20,514
	74,258	57	2,19,081	53,766	2,34,299	1,04,155	2,07,381	14,052	1,69,215	4,08,785	1,11,842	5,01,760	48,47,876	*1,18,785*	47,29,091
													Total India converted into £ at R15=£1		£ 315,273

from IMPERIAL FUNDS on REPAIRS to CIVIL BUILDINGS.

Item No.	Residences for Local Governments and Secretariat Offices.	Board of Revenue buildings.	Political Agencies.	Stamp and Stationery Office.	Miscellaneous partments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	399	...	...	...	1,12,795	510	69	1,023	6,292	32,339	1,62,477	...	1,62,477
2	686	...	...	...	35,867	2,098	10,589	3,818	6,253	3,247	3,346	21,816	3,39,952	*2,953*	3,36,999
3	7,411	...	13,581	...	144	1,226	255	...	497	6,607	2,735	1,008	85,062	...	85,062
4	...	...	...	...	...	...	...	...	...	...	...	...	1,95,523	...	1,95,523
5	35,416	...	44,367	...	1,419	2,052	1,535	5,634	6,591	3,871	2,367	62,451	1,87,141	...	1,87,141
6	...	...	...	...	...	...	16,761	...	...	...	...	1,919	50,979	...	50,979
7	...	...	...	...	1,234	1,954	490	382	658	1,756	2,945	4,031	16,571	*114*	16,457
8	...	...	18,514	...	...	134	15,262	...	...	...	...	6,078	1,55,427	*86*	1,55,341
9	...	...	1,029	9,057	24,913	...	24,540	...	...	...	—19	1,15,576	3,57,608	...	3,57,608
10	...	...	...	...	...	...	...	...	38,972	...	...	...	38,972	...	38,972
11	...	...	...	...	40,211	...	13,381	...	...	...	...	477	1,17,082	...	1,17,082
12	5,741	...	675	...	3,354	3,098	3,073	1,689	2,407	6,246	622	5,552	37,847	*1,049*	36,798
13	...	...	...	...	...	...	9,727	...	...	...	1,005	99,258	1,62,387	...	1,62,387
14	...	...	...	...	333	...	11,121	...	...	...	...	731	57,478	...	57,478
15	...	...	8,273	...	...	...	4,856	...	...	...	...	2,462	41,664	...	41,664
16	...	...	...	...	339	...	3,989	...	...	...	...	350	18,532	...	18,532
17	9,226	...	9,080	...	...	1,099	1,416	81	1,598	4,051	1,642	7,408	38,521	*380*	38,141
18	13,754	...	...	...	...	...	1,850	32	...	108	285	...	16,897	*371*	16,526
19	...	...	...	...	459	...	1,489	...	...	...	...	...	17,899	...	17,899
	72,234	...	95,918	9,057	1,08,273	11,661	2,33,129	12,146	57,045	26,909	21,220	3,61,456	20,98,019	*4,953*	20,93,066
													Total India converted into £ at R15=£1		£ 139,538

No. 66E.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "Muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Director-General, Military Works	...	...	...	...	...	...	...	...	...	—8	...	...	—8	...	—8
Delhi Province	68,591		...	..		...	...	...	...	...	...	1,622	70,213	*20,569*	49,644
Baluchistan	...	19,736	...	18,149	...	...	...	...	...	15,199	...	...	53,084	...	53,084
North-West Frontier Province	1,18,527	1,45,158	...	62,386	...	...	...	...	56,824	30,695	...	4,993	4,18,583	..	4,18,583
Coorg	33,779	...	...	68	...	...	...	...	...	...	...	...	33,847	...	33,847
Bengal	13,850	...	...	...	...	...	...	...	...	114	...	...	13,964	...	13,964
Rajputana	22,191	18,537	...	114	...	...	...	...	...	324	463	...	41,629	*324*	41,305
Central India	1,690	41,007	...	...	..	...	...	...	...	2,288	...	601	45,586	*601*	44,985
TOTAL	2,58,628	2,24,438	...	80,717	...	...	...	...	56,824	48,612	463	7,216	6,76,898	*21,494*	6,55,404
													Total India converted into £ at Rs. 15=£1	**£**	**43,694**

No. 66F.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "Muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Director-General, Military Works	3,743	...	...	...	...	...	...	...	...	591	...	...	4,334	...	4,334
Delhi Province	1,73,242	...	...	...	...	...	...	...		58	5,042	285	1,78,627	*38,343*	1,40,284
Baluchistan	...	45,014	...	59,520	...	...	...	...	...	12,703	1,794	162	1,19,193	...	1,19,193
North-West Frontier Province	4,02,949	3,53,557	52	1,77,295	...	...	...	...	1,94,735	23,605	40,662	11,389	12,04,244	...	12,04,244
Coorg	1,01,466	...	...	1,147	...	...	...	...	...	...	...	...	1,02,613	*150*	1,02,463
Bengal	32,166	...	...	...	...	...	...	...	...	4,482	...	...	36,648	...	36,648
Rajputana	71,148	63,699	...	5,647	...	...	522	...	137	1,528	5,293	...	1,47,974	*5,843*	1,42,131
Central India	61,039	1,48,389	...	...	...	...	...	...	189	2,071	3,098	...	2,14,786	*12,724*	2,02,062
Hyderabad	..	..	753	...	...	...	...	...	...	...	...	...	753	...	753
TOTAL	8,45,753	6,10,659	805	2,43,609	...	...	522	...	1,95,061	45,038	55,889	11,836	20,09,172	*57,060*	19,52,112
													Total India converted into £ at Rs. 15=£1	**£**	**130,140**

No. 66G.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
Delhi Province	...	1,372	...	3,965	655	34,762	...	...	...	2,32,695	2,73,449	*1,55,839*	1,17,610
Baluchistan	...	...	...	...	61,503	9,660	...	...	...	91	71,254	...	71,254
North-West Frontier Province	...	...	...	...	7,411	17,288	...	...	...	5,928	30,627	...	30,627
Coorg	...	...	...	364	1,454	...	...	...	...	1,969	3,787	*3,093*	694
Bombay	...	...	...	...	2,839	...	...	...	...	...	2,839	...	2,839
Rajputana	...	...	...	...	76,038	...	...	...	...	...	76,038	*76,038*	...
Central India	...	...	...	...	...	...	...	...	...	...	...	...	...
Hyderabad	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	1,372	...	4,329	1,49,900	61,710	...	...	...	2,40,683	4,57,994	*2,34,970*	2,23,024
Total India converted into £ at R15=£1												**£**	**14,868**

No. 66H.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Delhi Province	...	253	...	1,30,851	54,490	5,873	...	...	...	18,904	2,05,371	*75,446*	1,29,925
Baluchistan	...	...	...	...	15,240	186	...	...	...	294	15,720	...	15,720
North-West Frontier Province	...	...	3,146	...	13,985	77	...	...	...	1,191	18,399	...	18,399
Coorg	...	...	...	...	...	...	...	...	...	49	49	...	49
Rajputana	...	...	...	...	28,537	299	...	...	...	...	28,836	*28,836*	...
Central India	...	...	...	...	...	...	...	...	...	...	...	...	...
Hyderabad	...	...	...	...	5,452	...	...	...	...	...	3,452	*3,452*	...
TOTAL	...	253	3,146	1,30,851	1,15,704	6,435	...	...	...	15,438	2,71,827	*1,07,734*	1,64,093
Total India converted into £ at Rs. 15=£1												**£**	**10,939**

No. 66I.—CLASSIFIED ABSTRACT of EXPENDITURE from

PROVINCES.	Opium.	Forests.	Customs.	Post Offices.	Telegraph.	ADMINISTRATION. Miscellaneous.	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Residences for Local Governments and Secretariat office.	Board of Revenue buildings.	Political Agencies.	Stamp and Stationery offices.	Agricultural.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras . . .	...	22,942	...	...	...	47,139	...	5.57,767	663	78,6?2	3,493	—137	74,333	4,986
Bombay . .	...	7,050	...	...	...	4	18	2,58,449	73,571	82,093	...	18,412	...	24,602
Bengal . . .	...	...	...	...	...	26	...	88,215	22,271	3,92,988	...	163	...	804
U. P. of Agra and Oudh	...	15,665	...	...	...	20,133	...	1,78,082	35,969	39,352	2,436	...	...	8,949
Punjab . . .	...	...	...	...	...	83,084	...	2,25,689	...	1,86,269	438	...	...	1,69,070
Burma . . .	...	56,133	...	...	...	24,425	...	44,978	237	28,179	...	515	...	955
Bihar and Orissa .	..	...	...	...	...	1,93,577	...	2,54,683	16,894	9,60,130	3,913	5,350	...	37,138
Central Provinces and Berar . . .	...	49,264	...	276	...	29,462	...	1,05,942	64,570	1,09,304	...	...	...	66,329
Assam . . .	...	7,683	...	...	...	21,487	1,599	27,267	5,257	17,030	...	2,649	...	28,739
TOTAL .	...	1,58,737	...	276	...	4,19,337	1,617	17,41,072	2,26,432	18,94,007	10,280	26,952	74,333	3,41,572

No. 66J.—CLASSIFIED ABSTRACT of EXPENDITURE from

PROVINCES.	Forests.	Customs.	Post Offices.	Salt.	Telegraph.	ADMINISTRATION. Miscellaneous.	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Residences for Local Governments and Secretariat office.	Board of Revenue buildings.	Political Agencies.	Stamps and Stationery office.	Agricultural.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras . . .	3,928	...	...	...	...	24,786	...	53,182	4	1,48,165	2,347	20,285	2,444	74
Bombay . .	4,909	...	...	...	...	...	375	1,45,948	13,516	1,31,312	...	5,181	...	4,703
Bengal . . .	...	211	...	...	...	4,919	...	69,635	13,008	2,49,061	...	247	...	2,416
U. P. of Agra and Oudh	870	...	...	...	...	23,460	...	1,21,562	6,548	86,175	2,791	...	...	10,634
Punjab . . .	250	...	...	...	...	17,816	...	53,049	774	39,296	1,602	...	...	19,331
Burma . . .	6,519	...	...	...	...	27,511	...	33,812	2,752	88,131	...	2,354	...	1,761
Bihar and Orissa .	107	...	...	...	...	14,537	...	56,394	8,214	72,594	614	76	...	6,339
Central Provinces and Berar . . .	5,455	...	...	...	...	5,040	...	27,712	5,115	28,572	..	..	...	1,826
Assam . . .	1,567	..	...	...	...	14,787	2,253	6,207	5,035	19,648	...	4,617	...	990
TOTAL .	23,605	211	...	...	...	1,32,856	2,628	5,67,501	54,956	8,62,954	7,354	32,760	2,444	48,074

Provincial Funds on Civil Buildings—Works.

Miscellaneous Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous.					Grand Total.	*Deduct—Outlay from Contributions.*	Net Total.
							Registration.	Printing.	Marine.	Public Works buildings.	Miscellaneous.			
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,674	5,65,650	1,379	1,49,245	1,33,260	13,37,906	3,66,894	51,551	7,728	953	1,55,573	46,988	36,09,649	*1,16,029*	34,93,620
65,197	7,58,429	5,825	3,63,696	79,154	7,39,254	3,21,474	166	13,202	...	37,476	78,789	29,26,861	*8,45,149*	20,81,712
5,008	6,84,895	8,836	2,02,788	1,27,995	8,29,209	—955	20,550	...	...	58,732	68,303	25,25,819	*79,947*	24,45,872
71,757	6,24,511	17,254	6,99,148	60,498	2,23,462	1,03,859	13,959	3,218	...	1,02,403	15,660	22,36,615	*4,60,844*	17,75,771
31,769	6,05,920	4,776	1,18,537	1,24,531	2,19,311	11,02,632	...	18,219	...	57,571	1,53,683	31,01,499	*10,70,247*	20,31,252
3,644	1,76,490	2,356	69,756	2,02,415	4,66,175	1,25,934	...	1,131	1,473	22,985	1,06,610	13,34,391	...	13,34,391
5,792	8,70,138	6,091	15,93,721	1,44,308	2,75,804	7,47,752	39,386	17,835	...	20,569	2,47,043	54,40,124	*1,47,239*	52,92,885
16,613	7,19,174	2,593	2,61,665	48,129	3,62,002	2,39,709	10,203	460	...	25,019	1,30,857	22,41,571	*2,66,520*	19,75,051
126	3,08,033	131	25,457	79,061	72,962	59,193	49	...	...	40,727	23,132	7,20,582	...	7,20,582
2,02,580	53,13,240	49,241	34,84,313	9,99,351	45,26,076	30,66,492	1,44,864	61,793	2,426	5,21,055	8,71,065	2,41,37,111	*29,85,975*	2,11,51,136

Total India converted into £ at Rs. 15=£1 £ 1,410,076

Provincial Funds on Repairs to Civil Buildings.

Miscellaneous Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous.					Grand Total.	*Deduct—Outlay from Contributions.*	Net Total.
							Registration.	Printing.	Marine.	Public Works buildings.	Miscellaneous.			
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
42,712	38,054	7,444	35,647	23,366	57,649	71,056	9,506	6,088	...	97,213	23,249	6,67,199	*2,175*	6,65,024
26,036	74,728	16,167	53,226	54,489	1,24,132	1,33,292	92	6,461	...	40,955	28,525	8,64,047	*6,056*	8,57,991
8,649	1,71,076	5,285	1,75,929	1,22,800	1,27,276	1,42,686	8,233	...	...	19,075	1,80,344	13,00,850	*6,024*	12,94,826
42,036	91,521	6,286	40,511	39,557	19,886	1,15,182	3,098	5,632	...	28,984	17,070	6,61,803	*15,519*	6,46,284
37,018	52,166	8,591	26,963	53,901	19,909	20,770	...	1,094	...	25,720	76,970	4,55,220	*319*	4,54,901
11,369	26,731	5,573	56,221	48,825	1,78,208	1,76,935	...	5,133	902	19,164	65,626	7,57,527	...	7,57,527
2,746	37,259	3,684	29,786	28,546	31,573	13,829	2,445	1,207	...	18,372	22,002	3,50,324	*1,573*	3,48,751
2,052	25,894	6,457	69,094	22,411	68,119	10,692	1,460	776	...	30,421	6,896	3,17,992	*50*	3,17,942
2,658	31,345	1,954	35,086	10,978	30,109	18,041	385	1,647	...	25,179	6,676	2,19,152	...	2,19,152
1,75,276	5,48,774	61,441	5,22,463	4,04,873	6,56,861	7,02,483	25,219	28,038	902	3,05,083	4,27,358	55,94,114	*31,716*	55,62,398

Total India Converted into £ at Rs. 15=£1 £ 370,826

K.—Other Public Works.

No. 66K.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.										
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked, and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.	Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	83,567	57,349	19,664	449	...	1,089	10,255	1,662	1,704	...	...	...	1,75,789	*99,010*	76,779
Bombay	1,35,443	4,67,843	—25,734	1,70,601	16,466	1,782	...	8,153	55,283	8,344	175	...	8,38,356	*744*	8,37,612
Bengal	55,989	...	4,86,483	30,787	...	869	...	5,176	...	52,316	—256	485	6,31,839	...	6,31,839
U. P. of Agra and Oudh	2,65,397	...	2,62,247	8,232	433	...	...	...	4,840	872	509	...	5,43,030	*1,18,186*	4,24,844
Punjab	1,71,827		80,787	7,802	...	...	...	...	968	10,206	...	10,503	2,82,093	*48*	2,32,045
Burma	6,74,500	10,901	4,30,022	68,395	...	21,552	5,428	10,178	214	46,477	...	12,079	12,80,346	...	12,80,346
Bihar and Orissa	3,43,666	68,837	29,187	1,93,366	...	...	...	...	...	8,617	7,050	—409	6,50,314	*77,306*	5,73,008
Central Provinces and Berar	55,497	7,92,729	82,089	65,474	32,685	770	78,621	...	5,767	26,945	64,336	5,877	12,10,790	*7,295*	12,03,495
Assam	43,396	499	96,145	2,90,986	...	5,777	...	21,009	22,078	9,379	...	4	4,89,273	...	4,89,273
TOTAL	18,29,782	13,98,208	14,60,890	8,36,092	49,584	31,839	94,304	46,178	90,854	1,63,156	71,804	29,139	61,01,830	*3,02,589*	57,99,241
														Total India converted into £ at R15=£1	**386,616**

No. 66L.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.										
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked, and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.	Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	3,54,102	13,366	...	...	...	...	9,920	822	...	...	...	191	3,78,401	*9,911*	3,68,490
Bombay	5,40,715	4,44,335	21,098	1,86,071	3,869	5,169	14	8,882	...	9,110	74,568	89	12,93,920	*73*	12,93,847
Bengal	7,01,320	4,238	80,388	40,706	...	18,787	118	1,148	...	15,743	1,745	...	8,64,193	*8,658*	8,55,535
U. P. of Agra and Oudh	15,19,025	3,048	1,55,158	61,701	...	...	...	...	94,947	22,526	74,393	...	19,60,798	*10,891*	19,49,907
Punjab	10,35,417	...	1,15,058	5,952	...		...	...	67,250	17,906	61,313	5,829	13,08,755	...	13,08,755
Burma	14,44,281	32,495	5,08,574	1,64,329	...	41,691	98,356	67,915	...	11,407	1,391	...	23,70,439	...	23,70,439
Bihar and Orissa	3,29,364	85,044	21,821	48,409	...	...	...	...	...	5,759	2,966	...	4,93,363	...	4,93,363
Central Provinces and Berar	1,66,597	10,85,992	39,170	2,11,950	7,038	...	8,875	...	12,664	38,889	...	1,100	16,22,275	*2,213*	16,20,062
Assam	4,73,580	13,520	3,01,895	3,39,738	...	50,309	...	11,185	54,686	19,932	1,781	...	12,66,626	...	12,66,626
TOTAL	65,94,431	16,82,038	12,93,162	10,58,856	10,907	1,15,956	1,17,283	89,952	2,29,547	1,41,272	2,18,157	7,209	1,15,58,770	*31,746*	1,15,27,024
														Total India converted into £ at R15=£1 . £	**768,468**

No. 66M.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to Towns.	Markets.	Paving and Streets.	Water-supply.	Sewerage and Drainage.	Harbours.	Light-houses.	Lighting.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	29,986	...	...	10,76,422	3,35,066	137	...	219	...	12,084	14,53,914	*14,48,170*	5,744
Bombay	7,262	...	...	1,24,691	23,423	...	...	...	...	4,24,037	5,79,413	*2,97,357*	2,82,056
Bengal	8,892	...	...	421	...	1,272	...	...	...	35,658	46,243	*8,194*	38,049
U. P. of Agra and Oudh	37,933	...	...	6,90,270	4,42,661	...	...	...	...	53,607	12,24,471	*11,05,727*	1,18,744
Punjab	8,868	428	545	3,25,975	87,292	...	...	9,928	...	5,782	4,38,818	*4,13,721*	25,097
Burma	74,760	...	49,015	1,028	...	3,435	83,138	...	...	16,802	2,28,178	...	2,28,178
Bihar and Orissa	2,739	...	...	3,371	9,717	102	404	...	...	44,455	60,788	...	60,788
Central Provinces and Berar	4,693	...	...	5,09,028	1,73,049	...	...	...	...	—13,621	6,73,149	*6,78,040*	—4,891
Assam	3,293	...	...	8,609	2,083	...	...	...	...	15,097	29,082	...	29,082
TOTAL	1,78,426	428	49,560	27,39,815	10,73,291	4,946	83,542	10,147	...	5,93,901	47,34,056	*39,51,209*	7,82,847
												Total India converted into £ at R15=£1 . £	**52,190**

No. 66N.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to Towns.	Markets.	Paving and Streets.	Water-supply.	Sewerage and Drainage.	Harbours.	Light-houses.	Lighting.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	29,193	...	307	5,126	312	...	...	320	...	416	35,764	*4,913*	30,851
Bombay	...	...	353	20,047	99	4,243	760	...	...	53,398	78,900	*706*	78,194
Bengal	9,425	...	21,983	5,480	141	5,448	268	596	...	1,06,048	1,49,389	*364*	1,49,025
U. P. of Agra and Oudh	2,934	...	50	25,534	44,233	...	...	...	...	89,891	1,62,642	*32,199*	1,30,443
Punjab	...	131	29,274	6,112	16	...	...	814	...	12,358	48,705	*1,745*	46,960
Burma	25,908	...	92,318	11,875	3,565	707	37,125	...	...	8,297	1,79,795	...	1,79,795
Bihar and Orissa	...	...	...	...	448	2,237	15	...	...	4,151	6,851	...	6,851
Central Provinces and Berar	...	...	...	14,693	1,598	...	...	...	...	296	16,587	*11,835*	4,752
Assam	13,588	80	...	9,292	372	...	...	...	...	2,477	25,809	...	25,809
TOTAL	81,048	211	1,44,375	98,159	50,784	12,635	38,168	1,730	...	2,77,332	7,04,442	*51,762*	6,52,680
												Total India converted into £ at R15=£1 . £	**43,512**

No. 66O.— CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamp and Stationery.	Excise.	Customs.	Forest.	Registration.	Post Office.	Telegraph.	Mint.	Administration.	Treasury and Currency.	Courts of Law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical.	Political Agencies.	Miscellaneous Departments.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General—																										
Baluchistan	2,122	...	...	...	...	...	...	...	321	...	...	3,526	...	475	..	8,075	5,858	...	...	...	18	3,106	11,429	34,930	...	34,930
Seistan	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Yatung	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	496	496	...	496
Forest Research	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...
N.-W. F. Province	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	76	...	76	...	76
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Ajmer	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	499	...	...	...	...	...	...	499	...	499
TOTAL	2,122	...	...	...	...	...	...	...	321	...	...	3,526	...	475	...	8,075	6,357	...	...	...	18	3,182	11,925	36,001	...	36,001
Total India converted into £ at R15=£1																									**£**	**2,400**

No. 66P.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamps and Stationery.	Excise.	Customs.	Forest.	Registration.	Post Office.	Telegraph.	Mint.	Administration.	Treasury and Currency.	Courts of Law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical.	Political Agencies.	Miscellaneous Departments.	Public Works.	Miscellaneous.	TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Baluchistan	579	...	...	...	3	...	...	...	96	..	...	964	...	...	...	3,456	649	...	8	...	48	1,694	7,566	15,063	...	15,063
Bangalore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,020	5,020	...	5,020
Mysore Residency	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,258	...	...	...	...	...	2,258	...	2,258
Gyantse	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Central India	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Yatung	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
N.-W. F. Province	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,330	23	3,353	...	3,353
Ajmer	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	919	...	...	...	...	...	...	919	...	919
TOTAL	579	...	...	...	3	...	...	...	96	...	...	964	...	...	...	3,456	1,568	2,258	8	...	48	5,024	12,609	26,613	...	26,613
Total India converted into £ at R15=£1																									**£**	**1,774**

No. 66Q.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Baluchistan	...	...	...	254	...	...	95	1,318	379	1,225	4,845	8,116	...	8,116
N.-W. F. Province	1,656	...	183	...	...	...	...	...	...	...	...	1,839	...	1,839
TOTAL	1,656	...	183	254	...	...	95	1,318	379	1,225	4,845	9,955	...	9,955
Total India converted into £ at R15=£1 £														**664**

No. 66R.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Baluchistan	...	...	...	1,610	...	...	...	7,768	9	317	268	2,938	12,910	...	12,910
Gyantse	...	...	...	...	...	...	...	...	...	...	...	4,519	4,519	...	4,519
N.-W. F. Province	448	...	225	...	...	...	...	...	...	...	...	...	673	...	673
Ajmer	1,750	...	...	...	...	...	...	...	...	...	...	...	1,750	...	1,750
TOTAL	2,198	...	225	1,610	...	...	...	7,768	9	317	268	7,457	19,852	...	19,852
Total India converted into £ at R15=£1 . £															**1,323**

No. 66S.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbour.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Baluchistan	...	...	...	...	6,407	...	...	...	...	2,392	8,799	...	8,799
TOTAL	...	...	...	...	6,407	...	...	...	...	2,392	8,799	...	8,799
Total India converted into £ at R15=£1 . £													**587**

No. 66T.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbour.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Baluchistan	45	...	...	...	1,977	82	...	...	...	1,048	3,152	...	3,152
Seistan	...	...	...	...	...	...	...	...	...	500	500	...	500
Bengal	...	...	5,000	..	...	...	...	...	...	...	5,000	...	5,000
North-West Frontier Province	...	...	...	...	...	...	...	...	...	189	189	...	189
TOTAL	45	...	5,000	...	1,977	82	...	...	...	1,737	8,841	...	8,841
											Total India converted into £ at R15=£1	**£**	**589**

No. 66U.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamp and Stationery.	Excise.	Customs.	Forest.	Registration.	Post Office.	Telegraph.	Mint.	Administration.	Treasury and Currency.	Courts of Law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical.	Political Agencies.	Miscellaneous Departments.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	...	...	...	...	...	...	...	...	...	...	...	...	...	12,995	...	...	...	...	...	...	...	...	...	12,995	...	12,995
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
U. P. of Agra and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4,766	4,766	...	4,766
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	401	1,534	1,935	...	1,935
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...	12 995	...	...	...	...	...	...	...	401	6,300	19,696	...	19,696
																							Total India converted into £ at R15 = £1		**£**	**1,313**

No. 66V.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamp and Stationery.	Excise.	Customs.	Forest.	Registration.	Post Office.	Telegraph.	Mint.	Administration.	Treasury and Currency.	Courts of Law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical.	Political Agencies.	Miscellaneous Dept.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	114	...	...	...	...	...	...	...	...	...	...	...	...	19,097	...	...	...	...	...	...	...	...	...	19,211	...	19,211
U. P. of Agra and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	20,115	20,115	...	20,115
Punjab	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	18,198	523	18,721	...	18,721
TOTAL	114	...	...	...	...	...	...	...	...	...	...	...	...	19,097	...	...	...	...	..	...	...	18,198	20.638	58,047	...	58,047
																							Total India converted into £ at R15=£1		**£**	**3,870**

No. 66W.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	2,460	1,364	...	2,851	250	...	358	20	...	1,741	...	70	9,114	...	9,114
Bengal	...	...	...	...	...	...	...	...	1,000	...	...	...	1,000	...	1,000
Punjab	103	...	32	...	...	...	...	...	...	...	...	...	135	...	135
Bihar and Orissa	..	...	...	...	...	...	...	...	1,21,350	...	...	...	1,21,350	...	1,21,350
Central Provinces and Berar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Assam	...	...	...	...	...	...	...	...	1,265	...	...	...	1,265	...	1,265
U. P. of Agra and Oudh	...	5,362	...	...	...	...	...	317	...	..	...	..	5,679	...	5,679
TOTAL	2,563	6,726	32	2,851	250	...	358	337	1,23,615	1,741	...	70	1,38,543	...	1,38,543
														Total India converted into £ at R15=£1	£ 9,236

No. 66X.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	...	3,338	...	13,471	1,772	...	9,188	980	...	1,064	...	31	29,844	...	29,844
Bengal	4,941	3,658	...	...	...	...	...	...	...	...	...	...	8,599	...	8,599
U. P. of Agra and Oudh	...	168	...	...	...	...	1,723	319	...	24	1,323	...	3,557	...	3,557
Punjab	3,018	...	686	...	...	...	...	...	...	...	...	...	3,704	...	3,704
Bihar and Orissa	...	...	..	...	...	...	...	13,000	44,223	5,398	...	...	62,621	...	62,621
Central Provinces and Berar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Assam	...	...	...	...	...	...	...	...	...	22,839	...	...	22,839		22,839
TOTAL	7,959	7,164	686	13,471	1,772	...	10,911	14,299	44,223	29,325	1,323	31	1,31,164	...	1,31,164
														Total India converted into £ at R15=£1	£ 8,744

No. 66Y.—CLASSIFIED ABSTRACT of Expenditure from Provincial Funds by Civil Department on Works of Miscellaneous Public Improvements.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and Drainage.	Harbours.	Light Houses.	Mines.	Sanitary Improvements.	Miscellaneous.	Grand Total.	*Deduct—Outlay from Contributions.*	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	12,694	...	...	26	2,151	...	...	...	...	...	536	15,407	50	15,357
Bengal	...	...	...	...	1,06,687	7,500	...	...	...	55,000	14,056	1,83,243	...	1,83,243
United Provinces	...	...	21,003	...	...	...	...	...	...	...	370	21,373	...	21,373
Punjab	16,302	...	...	...	...	...	...	...	...	...	77	16,379	...	16,379
Bihar and Orissa	61,182	3,260	...	4,700	21,054	11,310	...	...	...	...	...	1,01,506	...	1,01,506
C. P. and Berar	...	...	...	...	869	...	...	...	...	...	...	869	...	869
Assam	2,140	...	...	...	1,45,110	...	...	...	...	...	523	1,47,773	...	1,47,773
Total	92,318	3,260	21,003	4,726	2,75,871	18,810	...	...	...	55,000	15,562	4,86,550	50	4,86,500
Total India converted into £ at R15=£1													**£**	**32,433**

No. 66Z.—CLASSIFIED ABSTRACT of Expenditure from Provincial Funds by Civil Department on Repairs to Works of Miscellaneous Public Improvements.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and Drainage.	Harbours.	Light Houses.	Mines.	Sanitary Improvements.	Miscellaneous.	Grand Total.	*Deduct—Outlay from Contributions.*	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	...	...	...	...	325	...	...	...	...	...	4,145	4,470	...	4,470
Bengal	...	...	5,000	...	...	3,600	...	...	...	...	7,58,832	7,67,432	...	7,67,432
United Provinces	45	...	482	...	4,500	...	...	...	...	...	14,160	19,187	...	19,187
Punjab	582	...	...	...	...	...	...	...	...	...	...	582	...	582
Bihar and Orissa	4,898	900	...	...	799	...	...	...	...	...	4,67,392	4,73,989	...	4,73,989
Assam	4,203	...	6,000	3,432	700	...	...	...	...	...	1,926	16,261	...	16,261
Total	9,728	900	11,482	3,432	6,324	3,600	...	...	...	...	12,46,455	12,81,921	...	12,81,921
Total India converted into £ at R15=£1													**£**	**85,462**

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1915-1916.

Section L.—Military Receipts and Services.

Revenue £1,241,740, Expenditure £23,503,093.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Army—Effective . .	67A	Abstract Account of Receipts . . .	217	...	816,434	...
„ „ . .	67B	Ditto ditto of Charges . . .	219	...	...	18,693,270
„ Non-Effective .	67A	Ditto ditto of Receipts . . .	217	...	123,509	...
„ „ . .	67B	Ditto ditto of Charges . . .	219	...	...	3,199,930
Army . . .	67C	Detailed Account of Receipts . . .	229	939,943	...	...
„ . . .	67D	Detailed Account of Charges . . .	251	21,893,200	...	...
Marine . . .	68A	Receipts	252	...	223,263	...
„ . . .	68B	Expenditure	253	...	...	745,513
Military Works . .	69A	Receipts	254	...	78,534	...
„ . .	69B	Expenditure	255	...	...	850,866
		Details of Expenditure on—				
„ . .	69C	New Works	256	300,608	...	...
„ . .	69D	Repairs	257	305,870	...	...
Special Defence Works .	70	Expenditure	258	...	...	13,514
				Total	1,241,740	23,503,093

No. 67A.—ABSTRACT ACCOUNT of ARMY RECEIPTS

Grants.	HEAD OF RECEIPTS.	For details see page	Peshawar Division.	Rawal-Pindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.	Poona Division.	Secunder-abad Division.	No. of items.
	EFFECTIVE SERVICES.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
III	Regimental Pay, Allowances and Charges (including Volunteers) . . .	220	3,928	1,663	269	2,721	—354	1,356	723	917	—128	1
IV	Supply and Transport (including Farms) . .	220	69,660	1,18,242	2,19,505	63,297	1,47,372	1,29,246	71,660	2,56,855	87,605	2
V	Veterinary Services . .	222	...	...	...	...	...	39	...	...	...	3
VI	Army Clothing Department, Supplies and Services (*a*)	222	...	...	...	...	...	...	...	...	...	4
VII	Remount Establishments, Supplies and Services .	222	...	...	...	...	...	...	...	...	...	5
VIII	Medical Services . .	224	469	424	1,207	565	260	513	188	2,249	611	6
IX	Medical Stores . . .	224	...	...	...	...	...	...	...	...	...	7
X	Ordnance Establishments, Supplies and Services .	224	...	...	...	...	...	...	...	...	...	8
XII	Education . . .	226	59	27	35,719	168	343	7,770	124	281	218	9
XIV	Miscellaneous Services .	226	41,738	80,220	2,10,388	2,60 871	80,230	76	3,06,283	23,631	20,609	10
XV	Hutting	226	8,160	25,734	52,033	21,650	7,362	369	19,825	4,572	51,292	11
XVI	Conveyance by Road, River and Sea	228	—180	201	63	1,073	444	663	—1	2,798	276	12
XVII	Conveyance by Rail . .	228	...	...	...	...	...	...	...	...	...	13
XVIII	Cantonments . . .	228	482	550	2,235	354	2,499	1,529	2,155	1,677	—16	14
	TOTAL EFFECTIVE SERVICES.		1,24,316	2,27,061	5,21,419	3,50,699	2,38,156	1,41,561	4,00,957	2,92,980	1,60,467	15
	NON-EFFECTIVE SERVICES.											
XIX	Rewards for Military Services	228	120	225	156	94	7,415	59	42	22	41	16
XX	Pensions	228	4,830	—24,468	7,282	4,063	3,147	5,488	4,229	8,566	9,676	17
	TOTAL NON-EFFECTIVE SERVICES . . .		4,950	—24,243	7,438	4,157	10,562	5,547	4,271	8,588	9,717	18
	TOTAL ARMY RECEIPTS		1,29,266	2,02,818	5,28,857	3,54,856	2,48,718	1,47,108	4,05,228	3,01,568	1,70,184	19

(*a*) *Vide* footnote (*a*) at pages 222 and 223.

for the Year ended 31st March 1916.

No. of Items.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	Total India.	Total India converted into £ at R15=£1.	England.	Total India and England.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£	£	£
1	396	...	...	1	—205	...	—19	11,268	751	14,788	15,539
2	32,639	6,187	7,585	14,920	50,004	17,68,498	...	30,43,275	202,885	...	202,885
3	...	...	...	...	...	...	...	39	3	...	3
4	...	...	...	...	...	12,17,766	...	12,17,766	81,184	6,197	87,381
5	...	...	...	...	...	95,395	...	95,395	6,360	...	6,360
6	306	5	...	...	12	...	...	6,809	454	...	454
7	...	...	...	...	...	11,16,887	...	11,16,887	74,459	...	74,459
8	...	...	...	...	...	8,59,175	...	8,59,175	57,278	20	57,298
9	53	...	...	...	...	...	...	44,762	2,984	...	2,984
10	1,138	92	172	67	—7	3,001	32,124	10,60,633	70,709	131,158	201,867
11	283	2,880	2,400	4,560	...	...	...	2,01,120	13,408	...	13,408
12	1,474	30	24	17	211	...	...	7,093	473	149,542	150,015
13	...	...	...	...	...	44,849	...	44,849	2,990	...	2,990
14	397	...	...	...	...	...	...	11,862	791	...	791
15	36,686	9,194	10,181	19,565	50,015	51,05,571	32,105	77,20,933	514,729	301,705	816,434
16	59	23	29	...	...	...	...	8,285	552	...	552
17	264	284	1,399	595	...	12,46,317	...	12,71,672	84,778	38,179	122,957
18	323	307	1,428	595	...	12,46,317	...	12,79,957	85,330	38,179	123,509
19	37,009	9,501	11,609	20,160	50,015	63,51,888	32,105	90,00,890	600,059	339,884	939,943

No. 67 B.—ABSTRACT ACCOUNT of ARMY CHARGES

Grants.	Head of Expenditure.	For details see page	Peshawar Division.	Rawal-pindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.	Poona Division.	No. of items.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	EFFECTIVE SERVICES.										
1	Administration	230	2,93,616	3,86,449	22,91,773	1,16,396	4,43,168	3,45,035	2,77,131	1,52,166	1
2	Military Accounts	230	1,69,735	2,77,802	2,43,543	1,83,331	4,67,999	2,09,004	1,72,007	3,06,534	2
3	Regimental Pay, Allowances and Charges (including Volunteers) . . .	234	99,78,541	73,15,759	60,93,625	70,92,861	89,17,418	1,00,02,897	77,40,687	41,99,523	3
4	Supply and Transport (including Farms)	236	42,28,140	33,03,494	28,10,614	17,87,167	24,65,106	25,30,736	17,07,678	17,18,136	4
5	Veterinary Services	236	26,570	32,758	16,831	19,246	37,474	23,095	29,829	13,089	5
6	Army Clothing Department, Supplies and Services	238	...	...	...	...	...	...	...	...	6
7	Remount Establishments, Supplies and Services	238	...	...	...	...	...	...	...	...	7
8	Medical Services	240	4,37,397	5,34,050	5,66,429	4,76,180	6,49,573	4,32,429	5,57,860	5,73,202	8
9	Medical Stores	240	...	...	...	...	...	...	...	...	9
10	Ordnance Establishments, Supplies and Services	242	...	...	...	...	...	...	...	...	10
11	Ecclesiastical	242	17,388	42,023	51,847	52,266	46,940	21,580	44,499	40,224	11
12	Education	244	5,812	57,789	1,85,796	16,318	76,403	9,294	28,002	80,280	12
13	Compensation for Dearness of Food and Forage	244	7,69,022	9,44,026	8,04,412	8,49,034	5,74,504	2,49,840	8,68,874	96,302	13
14	Miscellaneous Services . . .	246	40,268	45,81,760	1,45,757	17,024	4,02,651	57,035	55,726	3,97,486	14
15	Hutting	246	32,564	19,539	43,170	26,645	26,548	4,022	49,868	16,720	15
16	Conveyance by Road, River and Sea .	248	797	36,815	12,192	36,667	1,27,505	41,173	14,466	93,115	16
17	Conveyance by Rail	248	...	...	...	...	...	...	...	...	17
18	Cantonments	248	1,03,122	1,13,830	2,14,764	2,06,658	2,03,919	58,911	1,86,852	1,20,551	18
	TOTAL EFFECTIVE SERVICES .		1,61,02,972	1,76,46,094	1,34,80,753	1,08,79,793	1,44,39,208	1,39,85,051	1,17,33,479	78,07,328	19
	NON-EFFECTIVE SERVICES.										
19	Rewards for Military Services . .	250	7,493	12,586	21,923	9,837	27,932	6,897	7,745	2,211	20
20	Pensions	250	2,86,253	13,45,586	21,87,908	7,60,352	21,02,973	1,88,119	4,86,649	11,38,961	21
	TOTAL NON-EFFECTIVE SERVICES .		2,93,746	13,58,172	22,09,831	7,70,189	21,30,905	1,95,016	4,94,394	11,41,172	22
	TOTAL EFFECTIVE AND NON-EFFECTIVE SERVICES		1 63,96,718	1,90,04,266	1,56,90,584	1,16,49,982	1,65,70,113	1,41,80,067	1,22,27,873	89,48,500	23

for the year ended 31st March 1916.

No. of items.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	Total India.	Total India converted into £ at R15 = £1.	England.		Total India and England.
											Stores.	Other charges.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£	£	£	£
1	3,20,342	2,04,812	61,688	48,747	60,729	68,039	...	—24	50,70,067	338,004	...	...	338,004
2	1,82,292	1,60,289	372	...	...	10,686	5,51,346	—4,14,923	25,20,017	168,001	...	...	168,001
3	64,10,841	46,28,988	22,72,317	18,46,639	18,02,007	19,88,833	...	—3,33,515	7,99,57,421	5,330,495	...	1,107,914	6,438,409
4	17,57,217	16,05,901	73,213	1,45,726	5,26,778	7,30,671	21,56,883	—28,22,041	2,47,25,419	1,648,361	101,387	...	1,749,748
5	38,836	8,125	...	...	...	3,022	...	—74,850	1,74,025	11,602	...	...	11,602
6	...	...	...	...	...	...	24,53,604	...	24,53,604	163,574	111,797	3,291	278,662
7	...	...	...	...	...	...	45,99,756	...	45,99,756	306,650	...	5,733	312,383
8	5,96,848	2,42,470	34,511	9,387	52,108	1,49,520	...	—25,05,228	28,06,736	187,116	...	1,892	189,008
9	...	...	...	...	...	...	4,92,279	...	4,92,279	32,819	104,511	...	137,330
10	...	...	...	...	...	...	90,95,210	—1,64,864	89,30,346	595,356	379,175	8,100	982,631
11	40,593	11,100	...	...	...	6,748	...	...	3,75,208	25,014	...	...	25,014
12	1,01,174	1,552	248	1,796	932	32	892	...	5,66,320	37,755	...	245	38,000
13	3,23,534	7,469	3,49,413	2,50,090	1,35,822	68,125	...	—27,06,467	35,84,000	238,933	...	...	238,933
14	26,548	15,521	8,971	3,744	5,102	385	14,362	9,53,60,534	10,11,32,874	6,742,191	...	18,379	6,760,570
15	24,771	120	7,412	3,148	7,073	...	...	...	2,61,600	17,440	...	...	17,440
16	97,187	1,11,468	37	225	794	19,212	...	...	5,91,653	39,444	...	565,413	604,857
17	...	...	...	...	...	...	(a) 58,83,294	...	58,83,294	392,219	...	...	392,219
18	74,837	68,146	10,081	11,172	13,018	20,367	...	...	14,06,228	93,749	...	...	93,749
19	99,95,020	70,65,961	28,18,263	23,20,674	26,04,363	30,65,640	2,52,47,626	8,63,38,622	24,55,30,847	16,368,723	(b) 696,870	1,710,967	18,776,560
											2,407,837		
20	3,074	1,056	2,420	2,046	2,073	408	...	435	1,08,136	7,209	...	279	7,488
21	23,23,012	1,17,236	74,107	38,787	30,061	4,813	87,831	4,48,264	1,16,20,912	774,727	...	2,417,715	3,192,442
22	23,26,086	1,18,292	76,527	40,833	32,134	5,221	87,831	4,48,699	1,17,29,048	781,936	...	2,417,994	3,199,930
23	1,23,21,106	71,84,253	28,94,790	23,61,507	26,36,497	30,70,861	2,53,35,457	8,67,87,321	25,72,59,895	17,150,659	696,870	4,128,961	21,976,490
											4,825,831		

TOTAL EFFECTIVE SERVICES AS ABOVE, EXCLUDING UNADJUSTED EXPENDITURE .	24,55,30,847	16,368,723	696,870	1,710,967	18,776,560
UNADJUSTED EXPENDITURE	—12,49,349	—83,290	...	...	—83,290
TOTAL EFFECTIVE SERVICES INCLUDING UNADJUSTED EXPENDITURE . . .	24,42,81,498	16,285,433	696,870	1,710,967	18,693,270
TOTAL NON-EFFECTIVE SERVICES AS ABOVE	1,17,29,048	781,936	...	2,417,994	3,199,930
TOTAL ARMY CHARGES .	25,60,10,546	17,067,369	696,870	4,128,961	21,893,200

(a) The expenditure under Grant 17 is shown here in lump sum as it is audited by the Controller of Military Supply Accounts: but as part of it is under the control of General Officers Commanding Divisions and Independent Brigades, such part has been distributed over the several Divisional Columns in the detailed account at pages 248 and 249.

(b) Includes £201,504-19-9 for "Schedule Measure Expenditure."

No. 67C.—DETAILED ACCOUNT of ARMY RECEIPTS

HEADS OF RECEIPTS.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RECEIPTS UNDER GRANT III.							
REGIMENTAL PAY, ALLOWANCES AND CHARGES (INCLUDING VOLUNTEERS).							
Under control of General Officers Commanding Divisions and Independent Brigades.							
Discharge Purchase Money	...	—90	...	—135	—783	—405	—150
Miscellaneous	3,928	1,753	269	2,856	429	1,761	873
TOTAL IN INDIA . Rs.	3,928	1,663	269	2,721	—354	1,356	723
RECEIPTS UNDER GRANT IV.							
SUPPLY AND TRANSPORT (INCLUDING FARMS).							
Part I.—Under control of Army Head-Quarters, etc.							
Sale of Dairy produce	...	...	...	...	...	...	...
Miscellaneous Receipts—Dairy Farms	...	...	...	...	...	...	...
TOTAL, PART I	...	...	...	...	...	...	...
Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.							
Proceeds of sale of Provisions and Stores	52,198	79,961	62,881	41,971	1,15,497	1,07,907	36,468
Do. of sale of Rum	5,791	4,848	489	954	1,625	3,052	...
Do. of sale of Transport, Battery or Ambulance cattle	—7	4,555	2,221	4,162	10,188	1,355	8,027
Miscellaneous Transport and Ambulance Receipts for hire of cattle, sale of old equipment, etc.	5,591	5,658	9,502	869	2,919	5,646	1,308
Proceeds of sale of bedding, etc.	730	1,482	2,776	967	940	1,168	2,095
Recoveries for damaged or deficient equipment, etc.	940	750	38	1,398	117	57	74
Value of Stores issued to other Departments	...	1	41	48	...	...	...
Miscellaneous	2,065	1,424	2,001	257	5,692	10,061	99
Receipts in connection with Grass Cultivation	2,352	19,563	1,39,556	12,671	10,394	...	23,589
TOTAL PART II	69,660	1,18,242	2,19,505	63,297	1,47,372	1,29,246	71,660
TOTAL . Rs.	69,660	1,18,242	2,19,505	63,297	1,47,372	1,29,246	71,660

for the Year ended 31st March 1916.

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
—135	*—210*	...	...	...	...	*—250*	...	...	*—2,158*
1,052	82	396	...	...	1	45	...	*—19*	13,426
917	*—128*	396	...	...	1	*—205*	...	*—19*	11,268
								Total India converted into £ at Rs. 15 = £1 . . . . . £	**751**
								IN ENGLAND:—	
								National Health Insurance (receipts in excess on payments) . . . . . £	30
								Amount received on account of the Consolidated Clothing Allowance of British soldiers . . . „	14,758
									14,788
								TOTAL . £	15,539
...	...	...	...	...	...	...	(a) 15,98,022	...	15,98,022
...	...	...	...	...	...	...	(b) 1,70,476	...	1,70,476
...	...	...	...	...	...	...	17,68,498	...	17,68,498
2,24,952	70,872	23,134	4,808	4,965	9,559	11,624	...	...	8,46,797
1,185	...	...	378	1,391	...	...	...	...	19,713
807	398	387	143	245	1,443	252	...	...	34,176
87	3,862	1,137	850	860	2,068	1,184	...	...	41,541
2,361	1,231	162	...	8	913	324	...	...	15,157
198	398	272	...	11	...	...	...	...	4,253
33	...	5,288	...	...	...	72	...	...	5,483
4,737	4,246	2,259	8	105	173	36,548	...	...	69,675
22,495	6,598	...	...	...	764	...	...	...	2,37,982
2,56,855	87,605	32,639	6,187	7,585	14,920	50,004	...	...	12,74,777
2,56,855	87,605	32,639	6,187	7,585	14,920	50,004	17,68,498	...	30,43,275
								Total India converted into £ at Rs. 15=£1 . . . . . £	**202,885**

(a)

Peshawar	Division .	1,60,196	Quetta	Division .	2,09,268
Rawal Pindi	„ .	2,13,288	Mhow	„ .	1,60,249
Lahore	„ .	2,50,860	Poona	„ .	2,82,725
Meerut	„ .	34,456	Secunderabad	„ .	85,802
Lucknow	„ .	1,54,430	Aden Brigade	„ .	46,748

(b)

Peshawar	Division .	11,714	Quetta	Division .	5,187
Rawal Pindi	„ .	16,069	Mhow	„ .	16,461
Lahore	„ .	75,989	Poona	„ .	16,360
Meerut	„ .	2,628	Secunderabad	„ .	7,622
Lucknow	„ .	16,443	Aden Brigade	„ .	2,003

No. 67C.—Detailed Account of Army Receipts

Heads of Receipts.	Peshawar Division.	Rawalpindi Division.	Lahore Divisio n.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RECEIPTS UNDER GRANT V.							
Veterinary Services.							
Under Control of General Officers Commanding Divisions and Independent Brigades.							
Miscellaneous	...	...	...	...	...	39	...
RECEIPTS UNDER GRANT VI. (a)							
Army Clothing Department, Supplies and Services.							
Under Control of General Officers Commanding Divisions and Independent Brigades.							
Proceeds of sale of public clothing (British troops)	546	694	346	144	820	726	114
Proceeds of sale of personal clothing (British troops)	72,698	67,453	34,996	19,869	10,800	45,679	13,674
Proceeds of sale of clothing (Indian troops) .	6,026	4,168	8,591	10,682	5,126	5,524	3,998
Proceeds of sale of clothing stores not embraced under the above heads . . .	23,810	33,358	45,656	37,222	52,369	46,900	54,712
Proceeds of sale of necessaries . . .	53,338	42,969	47,717	24,792	25,243	35,749	22,335
Proceeds of sale of clothing, etc., by auction with Regiments	297	14	330	345	55	65	78
Proceeds of sale of clothing, etc., by auction in Factories	...	...	...	...	14,144	...	...
Value of stores issued to other Departments .	...	...	...	..	14,968	...	...
Miscellaneous	...	...	1	1,024	12,289	...	...
Total in India . Rs.	1,56,715	1,48,656	1,38,137	94,078	1,35.814	1,34,643	94,911
RECEIPTS UNDER GRANT VII.							
Remount Establishments, Supplies and Services.							
Under Control of Army Head-Quarters, etc.							
Proceeds of sale of cattle and remounts .	...	...	...	...	...	,	..
Proceeds of sale of regimental cast horses .	...	...	...	...	...	...	...
Proceeds of sale and hire of chargers selected by officers	...	...	...	...	...	...	...
Rent of lands	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
Total . Rs.	...	...	...	...	...	...	

(a) The receipts under Grant VI are shown at page 216 in lump sum as they are audited by the Controller of Military Supply under the several Divisional columns in this

for the Year ended 31st March 1916—*continued*.

Poona Division.	Secunderabad Division	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	...	39
								Total India converted into £ at Rs. 15=£1 . £	3
302	439	31	...	...	...	...			4,162
37,957	15,432	5,617	...	...	...	1,882			3,26,057
4,572	2,520	1,769	7,446	5,100	...	...			65,522
26,865	68,514	5,961	4,965	5,608	2,082	1,102			4,09,124
34,045	34,320	11,869	806	6	92	2,816			3,36,097
442	251	41	...	...	...	...			2,418
...	22,639	...	...	...	...	...			36,783
...	—2,438	...	...	...	...	...			12,530
7	11,752	...	...	...	...	...			25,073
1,04,190	1,53,429	25,288	13,217	10,714	2,174	5,800			12,17,766
								Total India converted into £ at Rs. 15=£1 . £	**81,184**
IN ENGLAND: Value of clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; proceeds of sales of unserviceable Military Stores, &c., Clothing and Necessaries, &c., £									6,197
								TOTAL £	87,381
...	...	...	...	...	...	...	24,347		24,347
...	...	...	...	...	...	...	12,514		12,514
...	...	...	...	...	...	...	1,01,441		1,01,441
...	...	...	...	...	...	...	3,570		3,570
...	...	...	...	...	...	...	*—46,477*		*—46,477*
...	...	...	...	...	...	...	95,395		95,395
								Total India converted into £ at Rs. 15=£1 . £	**6,360**

Accounts; but as they are under the control of General Officers Commanding Divisions and Independent Brigades they have been distributed account.

No. 67C.—Detailed Account of Army Receipts

HEADS OF RECEIPTS.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RECEIPTS UNDER GRANT VIII.							
MEDICAL SERVICES.							
Under Control of General Officers Commanding Divisions and Independent Brigades.							
Stoppages from officers and men in hospitals .	232	312	1,034	516	200	174	59
Miscellaneous	237	112	173	49	60	339	129
TOTAL . Rs.	469	424	1,207	565	260	513	188
RECEIPTS UNDER GRANT IX.							
MEDICAL STORES.							
Under Control of Army Head-Quarters, etc.							
Proceeds of sale of Medical Stores . .	...	...	...	...	...	...	...
Value of Stores issued to other Departments .	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
TOTAL . Rs.	...	...	...	...	...	...	...
RECEIPTS UNDER GRANT X.							
ORDNANCE ESTABLISHMENTS, SUPPLIES AND SERVICES.							
Under Control of Army Head-Quarters, etc.							
Arsenals and Depôts—							
Proceeds of sale of Ordnance Stores and Camp Equipage . . .	...	...	...	...	...	...	..
Value of Stores issued to other Departments	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
Factories—							
Proceeds of sale of Ordnance Stores . .	...	...	...	...	...	...	...
Value of Stores issued to other Departments	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
TOTAL . Rs.	...	...	...	...	...	...	...

for the Year ended 31st March 1916—*continued.*

Poona Division.	Secunderabad Division	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,002	61	308	...	...	...	...	...	...	4,898
247	550	—2	5	...	...	12	...	...	1,911
2,249	611	306	5	...	...	12	...	...	6,809
							Total India converted into £ at Rs. 15=£1 .£		**454**
...	...	...	...	...	...	...	90,099	...	90,099
...	...	...	...	...	...	...	10,08,576	...	10,08,576
...	...	...	...	...	...	...	18,212	...	18,212
...	...	...	...	...	...	...	11,16,887	...	11,16,887
							Total India converted into £ at Rs. 15=£1 . £		**74,459**
...	...	...	...	...	...	...	3,98,553	...	3,98,553
...	...	...	...	...	...	...	—74,463	...	—74,463
...	...	...	...	...	...	...	18,849	...	18,849
...	...	...	...	...	...	...	4,38,086	...	4,38,086
...	...	...		...	...	...	11,883	...	11,883
...	...	...	...	...	...	...	66,267	...	66,267
...	...	...	...	...	...	...	8,59,175	...	8,59,175
							Total India converted into £ at Rs. 15=£1 . .£		**57,278**

IN ENGLAND:

Value of clothing accoutrements, etc., in possession of Regiments on their transfer from the Indian to the British Establishment; proceeds of sales of unserviceable Military stores, etc.—Ordnance and Miscellaneous	£	20
TOTAL .	£	57,298

No. 67C.—Detailed Account of Army Receipt

HEADS OF RECEIPTS.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
RECEIPTS UNDER GRANT XII.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
EDUCATION.							
Under Control of Army Head-Quarters, etc.							
Receipts for damaged Library Books	...	...	...	...	...	...	...
Receipts from Schools, etc.	59	27	33,770	168	193	120	124
Miscellaneous	...	...	1,949	...	150	7,650	...
TOTAL . Rs.	59	27	35,719	168	343	7,770	124
RECEIPTS UNDER GRANT XIV.							
MISCELLANEOUS SERVICES.							
Part I.—Under Control of Army Head-Quarters, etc.							
Fines and forfeitures of contractors and others	...	...	...	...	...	...	...
Miscellaneous	*—2*	*—9*	69	*—6*	*—20*	*—10*	*—13*
Receipts in India (*i.e.*, advances by Army paymasters in the Colonies) on account of the Capitation Rate payable by the Imperial Government in respect of Indian Infantry Regiments lent for service in the Colonies	...	20,697	2,06,777	2,59,616	26,496	...	3,05,809
Special Services—							
Tibet Mission	...	...	...	...	41,228	...	...
Arms Traffic Operations	...	...	...	...	...	...	...
Muscat Reinforcement, 1913	...	...	...	...	...	...	...
War—1914—Creditable to Indian Government—							
Other measures of internnl defence	...	...	...	...	...	...	...
Operations in Arabia	...	...	...	...	...	...	...
Miscellaneons	...	...	...	...	...	...	...
North-West Frontier, 1914	...	56,533	...	...	...	...	...
Muscat Reinforcement	...	...	...	...	...	...	...
Total Part I . Rs.	*—2*	77,221	2,06,846	2,59,610	67,704	*—10*	3,05,797
Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades.							
Fines and forfeitures of contractors and others	2,235	296	315	1,206	214	5	201
Miscellaneous	39,505	2,703	3,227	55	12,312	81	285
Total Part II Rs.	41,740	2,999	3,542	1,261	12,526	86	486
TOTAL . Rs.	41,738	80,220	2,10,388	2,60,871	80,230	76	3,06,283
RECEIPTS UNDER GRANT XV.							
HUTTING.							
Under Control of Army Head-Quarters, etc.							
Hutting	8,160	25,734	52,033	21,650	7,362	369	19,825

for the Year ended 31st March 1916—*continued.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	...	...
269	218	53	...	...	...	...	...	...	35,001
12	...	...	...	...	...	...	...	...	9,761
281	218	53	...	...	...	...	...	...	44,762
					Total India converted into £ at Rs. 15=£1				**2,984**
...	...	...	...	...	...	...	1,189	...	1,189
—2	—15	—15	—8	—11	—1	—7	1,812	—2	1,761
...	19,848	...	...	..	...	...	...	...	8,39,243
...	...	...	...	...	...	...	...	...	41,228
15,049	...	...	...	...	...	...	...	...	15,049
8,355	...	...	..	...	...	...	...	...	8,355
...	...	...	...	...	...	...	...	10,445	10,445
...	...	...	...	...	...	...	..	18,584	18,584
...	...	...	...	...	...	...	...	1,592	1,592
...	...	...	...	...	...	...	...	...	56,533
...	...	...	...	...	...	..	...	89	89
23,402	19,833	—15	—8	—11	—1	—7	3,001	30,708	9,94,038
228	33	474	100	140	46	...	...	...	5,493
1	743	679	...	43	22	...	...	1,416	61,072
229	776	1,153	100	183	68	...	...	1,416	66,565
23,631	20,609	1,138	92	172	67	—7	3,001	32,124	10,60,633
					Total India converted into £ at Rs. 15=£1			**£**	**70,709**

IN ENGLAND:

Contribution by the Imperial Government in respect of Military Charges for Aden	£	100,000
Amount received from the Imperial Government in respect of the Capitation Rate payable on account of Indian Native Regiments lent for service in the Colonies	,,	30,000
Contribution by the Imperial Government for the year 1915-16 in respect of the Military Attaché at Meshed	,,	950
Fees, etc., received in respect of King's India Cadets at the Royal Military College, Sandhurst	,,	208
	£	131,158
TOTAL	£	201,867

4,572	51,292	283	2,880	2,400	4,560	...	...	...	2,01,120
					Total India converted into £ at Rs. 15=£1			**£**	**13,408**

No. 67C.—Detailed Account of Army Receipts

HEADS OF RECEIPTS.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
RECEIPTS UNDER GRANT XVI. CONVEYANCE BY ROAD, RIVER AND SEA. *Under Control of General Officers Commanding Divisions and Independent Brigades.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Recoveries of table money, etc., in Inland Steamers and Private and Government Steamers by Sea	129	210	63	623	261	385	*—1*
Recoveries of table money, etc., in Indian Troop Service Transports	*—9*	*—9*	...	...	183	*—243*	...
Miscellaneous	*—300*	...	...	450	...	521	...
TOTAL . Rs.	*—180*	201	63	1,073	444	663	*—1*
RECEIPTS UNDER GRANT XVII. CONVEYANCE BY RAIL. *Under Control of Army Head-Quarters, etc.*							
Miscellaneous	...	...	...	...	...	...	...
RECEIPTS UNDER GRANT XVIII. CANTONMENTS. *Under Control of General Officers Commanding Divisions and Independent Brigades.*							
Receipts and Recoveries on account of the Cantonment Magistrates' Department	482	550	2,235	354	2,499	1,529	2,155
RECEIPTS UNDER GRANT XIX. REWARDS FOR MILITARY SERVICES. *Under Control of Army Head-Quarters, etc.*							
Decorations and medals	120	225	156	94	7,415	59	42
Miscellaneous	...	...	...	...	...	...	...
TOTAL	120	225	156	94	7,415	59	42
RECEIPTS UNDER GRANT XX. PENSIONS. *Under Control of Army Head-Quarters, etc.*							
Indian Military Service Family Pensions	...	...	...	...	...	...	...
Miscellaneous	4,830	*—24,468*	7,282	4,063	3,147	5,488	4,229
TOTAL . Rs.	4,830	*—24,468*	7,282	4,063	3,147	5,488	4,229
TOTAL RECEIPTS, MILITARY DEPARTMENT IN INDIA	1,29,266	2,02,818	5,28,857	3,54,856	2,48,718	1,47,108	4,05,228

for the Year ended 31st March 1916—*continued.*

Poona Division.	Secunderabad Division	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
650	261	1,474	30	24	17	291	...	...	4,417
1,081	...	...	...	...	...	—80	...	...	923
1,067	15	...	...	...	...	...	...	...	1,753
2,798	276	1,474	30	24	17	211	...	...	7,093
						Total India converted into £ at Rs. 15=£1		. £	**473**
IN ENGLAND: Contribution by the Imperial Government in respect of Cost of the Transport of Troops . . .								£	130,000
Indian Troop Service: Receipts from the Imperial Government, recoveries on account of messing, etc.								,,	19,542
								£	149,542
								TOTAL . £	150,015
...	...	...	...	...	...	...	44,849	...	44,849
						Total India converted into £ at Rs. 15=£1		. £	**2,990**
1,677	—16	397	...	...	...	...	...	...	11,862
						Total India converted into £ at Rs. 15=£1		. £	**791**
22	41	53	23	29	...	...	...	...	8,279
...	...	6	...	...	...	...	...	...	6
22	41	59	23	29	...	...	...	...	8,285
						Total India converted into £ at Rs. 15=£1		. £	**552**
...	...	...	...	...	...	...	12,46,317	...	12,46,317
8,566	9,676	264	284	1,399	595	..	...	...	25,355
8,566	9,676	264	284	1,399	595	...	12,46,317	...	12,71,672
						Total India converted into £ at Rs. 15=£1		. £	**84,778**
IN ENGLAND: Subscriptions towards Indian Military Service Family Pensions								£	38,179
								TOTAL . £	122,957
3,01,568	1,70,184	37,009	9,501	11,609	20,160	50,015	63,51,888	32,105	90,00,890
						Total India converted into £ at Rs. 15=£1		. £	**600,059**
TOTAL ARMY RECEIPTS, IN ENGLAND								£	339,884
								GRAND TOTAL . £	939,943

No. 67D.—DETAILED ACCOUNT of Army Charges

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
GRANT 1. ADMINISTRATION. *Part I.—Under Control of Army Head-Quarters, etc.*	Rs.	Rs.	Rs.	Rs.	R.	Rs.	Rs.
Commander-in-Chief in India	...	...	3,10,017	...	..	...	...
General Staff Branch	...	...	8,17,919	...	.	...	...
Adjutant-General's Branch	...	...	3,78,691	...	...	...	...
Quarter-Master General's Branch	...	...	5,57,921	...	...	...	...
Medical Branch	...	...	1,92,6 .9	...	...	...	...
General Officers Commanding the Northern and Southern Armies	...	47,559	...	...	...	...	...
Personal Staff of the Governor-General, Governors and Lieutenant-Governors	...	...	...	...	89,417	...	...
Total Part 1	...	47,559	22,57,167	...	89,417	...	...
Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades.							
Divisional and Brigade Commands and Staff	2,93,616	3,38,890	34,606	1,16,396	3,53,751	3,45,035	2,77,131
Total	2,93,616	3,86,449	22,91,773	1,16,396	4,43,168	3,45,035	2,77,131
GRANT 2. MILITARY ACCOUNTS. *Under Control of Finance Department.*							
Military Accountant-General	...	...	...	...	2,12,060	...	...
Inspecting Staff Northern and Southern Armies	...	45,403	...	...	...	...	...
Controller's Office	47,483	78,659	65,363	45,253	1,15,413	74,106	43,486
Divisional Audit Office	52,835	64,820	70,157	68,574	60,659	53,053	50,432
Divisional Disbursing Office	65,472	83,132	1,08,023	68,757	79,690	81,845	73,813
Officers in charge of Treasure Chests	3,945	...	...	747	177	...	4,276
Special Services— Gilgit Agency	...	2,788	...	...	...	...	...
Total	1,69,735	2,77,802	2,43,543	1,83,331	4,67,999	2,09,004	1,72,007
GRANT 3. REGIMENTAL PAY, ALLOWANCES AND CHARGES (INCLUDING VOLUNTEERS). *Part I.—Under Control of Army Head-Quarters, etc.*							
Officers of the General List Infantry and unemployed General Officers	...	...	...	...	56	...	...
Governor-General's Body-Guard	...	...	...	75,513	...	...	...
Governor's Body-Guard, Madras	...	...	...	...	...	...	...
Nepal Escort	...	...	...	...	23,951	...	...
Indian Army—Miscellaneous -Expenditure for instructional stores of Signal Companies	...	76	...	...	...	1,330	...
Indian Army—Recruiting Depôts	16,464	18,272	19,758	27,131	45,510	..	21,573
Volunteers—Camps-of-Exercise and Allowances for Field days	...	..	18,622	12,990	55,378	2,880	9,539
Deduct— Furlough allowance of officers debitable to the Imperial Government	...	...	...	...	...	...	...
Total Part I	16,464	18,348	38,380	1,15,637	1,24,895	4,210	31,112

for the Year ended 31st March 1916.

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	..	...	...	...	3,10,017
...	...	...	...	...	...	...	...	...	8,17,919
...	...	...	...	...	...	...	...	...	3,78,691
...	...	...	...	...	...	...	...	...	5,57,921
...	...	...	...	...	...	...	...	...	1,92,619
...	47,162	...	...	...	...	...	...	...	94,721
37,847	25,918	3,657	...	...	...	...	...	...	1,56,839
37,847	73,080	3,657	...	...	...	...	...	...	25,08,727
1,14,319	2,47,262	2,01,155	61,688	48,747	60,729	68,039	...	—24	25,61,340
1,52,166	3,20,342	2,04,812	61,688	48,747	60,729	68,039	...	—24	50,70,067
					Total India converted into £ at Rs. 15 = £1			**£**	**338,004**
...	...	...	...	...	...	...	...	5,904	2,17,964
51,466	...	...	...	...	...	...	...	—15,080	81,789
1,08,449	75,954	55,177	...	...	...	—43	5,51,346	—2,80,078	9,80,568
59,952	49,523	46,903	...	...	...	—430	...	—5,960	5,70,521
85,787	56,812	58,209	...	...	...	10,264	...	—1,19,709	6,55,095
880	...	...	372	...	...	895	...	...	11,292
...	...	...	...	...	...	...	...	...	2,788
3,06,534	1,82,292	1,60,289	372	...	...	10,686	5,51,346	—4,14,923	25,20,017
					Total India converted into £ at Rs. 15 = £1			**£**	**168,001**
...	413	...	...	...	...	...	...	...	469
...	...	...	...	...	...	...	...	...	75,516
...	45,933	...	...	...	...	..	...	...	45,933
...	...	...	...	...	...	...	...	...	23,951
...	...	...	...	...	...	...	...	...	1,406
28,040	16,767	...	...	...	...	...	...	...	1,93,515
9,690	23,175	10,275	...	...	...	...	...	...	1,42,549
...	...	...	...	...	...	...	...	*3,30,114*	*3,30,114*
37,730	86,288	10,275	...	...	...	...	...	—3,30,114	1,53,225

No. 67D.—Detailed Account of Army Charges for the

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
GRANT 3—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Regimental Pay, Allowances and Charges (including Volunteers)—*contd.*							
Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades.							
British Army—							
Cavalry	5,39,400	...	1,316	5,33,439	...	...	...
Artillery	11,62,320	11,27,100	6,68,322	9,56,456	7,43,988	13,77,040	10,11,559
Machine gun Corps—Motor gun Battery	...	2,902	...	...	...	...	...
Engineers	...	...	10,677	...	...	...	...
Royal Flying Corps	27,990	...	..	...	...	...	...
Infantry	18,37,620	24,50,160	23,61,591	18,26,161	42,87,780	24,50,160	30,62,700
Officers of the Indian Army and men of the British Army Reserve.	31,872	32,144	43,878	5,727	35,881	55,197	34,986
Hill Sanitaria and Depôts	...	11,836	23,222	44,909	18,966	...	33,493
Miscellaneous—							
Recruiting rewards, etc.	1,279	296	—1,248	—21,856	203	14	239
Kit and clothing allowances (British Ranks).	3,75,660	3,89,340	3,53,232	4,30,924	5,86,044	4,07,045	4,58,803
Kit-money and clothing allowances (Indian Ranks).	9,000	15,372	16,400	3,925	3,600	14,006	3,636
Batta	94	620	691	348	32	...	24
Family allowances	35,304	35,676	35,188	32,869	53,568	38,118	42,536
Good-conduct pay to British Soldiers	...	125	13	...	...	...	11
Deferred pay	2,446	1,736	1,088	526	1,524	2,133	590
Gratuities on discharge or on transfer to the Army Reserve.	1,165	896	3,012	1,118	593	755	2
Compensation in lieu of rations	27,522	24,039	26,873	31,155	27,348	50,896	18,126
Punkha-pulling and tattie-watering establishments for Barracks.	40,540	34,957	47,968	16,382	55,847	6,348	22,085
Prizes for skill-at-arms, etc.	272	128	531	561	90	361	314
Travelling and out-station allowances	30,449	38,491	47,856	35,782	76,371	36,854	36,148
Purchase of Mounted Infantry Ponies (Burma).	...	...	...	...	...	...	...
Incidental expenses	14,709	12,887	23,867	17,785	30,870	11,520	16,984
Miscellaneous expenditure incurred regimentally on account of Stores.	11,691	20,682	27,530	30,514	61,572	20,807	14,823
Money allowance in lieu of firewood to Indians	1,968	3,384	1,566	1,338	804	3,050	828
Advances of pay to British Service officers and men and units transferred to the Home Establishment or for service under the War Office otherwise than with any of the Indian Expeditionary Forces, etc.	518	934	3,193	3,070	6,736	5,429	1,500
Deduct—							
Hospital stoppages	*20,775*	*19,039*	*17,792*	*14,844*	*14,824*	*14,549*	*18,214*
Grocery stoppages	...	*5*	...	...	*23*	*10*	...
Total European Army carried over	41,31,044	41,84,661	36,78,974	39,45,289	59,76,970	44,65,174	47,40,973
Indian Army—							
Cavalry	16,20,084	4,35,492	9,65,100	7,71,024	3,90,131	7,31,620	14,32,769
Artillery	98,928	1,12,170	3,482	14	...	...	...
Sappers and Miners	61,620	1,07,663	—29,403	2,39,630	24,600	1,52,520	...
Sappers and Miners—Signal Companies	...	94,488	...	—167	...	94,530	...
Infantry	33,04,589	18,68,986	7,70,347	14,47,664	8,98,588	27,28,310	10,01,276
Reserve Forces	1,48,184	87,505	20,155	71,344	38,237	1,18,970	42,054
Indian Army Carried over	52,33,405	27,06,304	17,29,681	25,29,509	13,51,556	38,25,950	24,76,099

Year ended 31st March 1916—*contd.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,511	3,25,140	...	...	...	...	...	...	...	14,00,806
6,06,542	1,63,104	2,88,612	...	...	...	3,97,092	...	...	85,02,135
...	...	...	...	...	...	...	...	...	2,902
...	...	...	...	...	...	...	...	...	10,677
...	...	...	...	...	...	...	...	...	27,990
16,81,179	24,50,160	18,37,620	...	...	...	1,56,441	...	...	2,44,01,572
31,872	59,287	1,111	...	...	...	...	...	...	3,31,955
644	29,438	...	...	...	...	...	...	—2,277	1,60,231
43	199	11	...	...	...	...	...	250	—20,570
2,54,282	3,40,304	2,44,320	...	..	...	49,960	...	...	38,89,914
3,917	153	2,112	...	...	...	3,072	...	...	75,196
102	331	3,537	...	...	...	4,577	...	...	10,356
24,058	32,020	23,364	...	...	...	5,383	...	...	3,57,884
...	...	...	...	...	...	...	...	...	149
2,725	1,118	30	...	...	...	..	...	...	13,916
854	627	179	...	...	...	—75	...	...	9,126
19,435	16,435	4,786	188	236	...	3,145	...	...	2,50,184
60	7,954	5,431	102	154	...	8,264	...	...	2,46,092
27	8	...	...	...	...	138	...	...	2,430
47,587	29,773	17,810	37	68	...	873	...	—489	3,97,610
...	...	3,505	...	...	...	...	...	...	3,505
20,606	13,147	8,781	12	15	...	662	...	—300	1,71,545
42,710	22,488	17,640	167	45	180	5,244	...	...	2,85,093
782	36	432	...	...	...	648	...	...	14,836
1,617	9,425	2,329	...	...	...	1,696	...	...	36,447
13,078	*13,208*	*5,591*	*70*	...	...	*1,616*	...	...	*1,53,600*
—6	...	*92*	...	...	...	*12*	...	...	*136*
27,27,481	34,87,942	24,55,927	436	518	180	6,35,492	...	—2,816	4,04,28,245
63,325	9,58,642	...	4,35,492	4,35,492	4,02,502	1,44,369	...	...	87,86,042
...	..	1,19,352	1,75,632	98,928	99,049	..	...	...	7,07,555
2,93,916	2,10,596	1,30,008	...	...	...	84,077	...	...	12,75,227
...	...	...	...	...	...	...	...	...	1,88,851
4,80,183	7,96,820	12,38,653	13,12,501	10,08,862	10,84,002	9,46,826	..	...	1,83,87,607
34,196	28,956	41,269	57,349	45,386	68,733	39,396	...	...	8,41,734
8,71,620	19,95,014	15,29,282	19,80,974	15,88,668	16,54,286	12,14,668	...	...	3,06,87,016

No. 67D.—DETAILED ACCOUNT of ARMY CHARGES for the

HEADS OF EXPENDITURE.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
GRANT 3—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
REGIMENTAL PAY, ALLOWANCES AND CHARGES (INCLUDING VOLUNTEERS)—*concld.*							
Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades—concld.							
European Army—Brought forward .	41,31,044	41,84,661	36,78,974	39,45,289	59,76,970	44,65,174	47,40,973
Indian Army—Brought forward .	52,33,405	27,06,304	17,29,681	25,29,509	13,51,556	38,25,950	24,76,099
Indian Army—contd.							
Miscellaneous—							
Kit and clothing allowances (British Ranks)	156	3,453	15,014	708	684	4,300	...
Kit money and clothing allowances (Indian Ranks)	2,24,809	1,36,752	1,25,268	97,762	59,104	2,02,120	64,850
Hire and purchase of transport . .	975	1,281	151	3,448	9,405	523	1,740
Deferred pay to British Non-Commissioned Officers	...	...	60	75	...	...	1
Gratuities to British Non-Commissioned Officers on discharge or on transfer to the Army Reserve	...	...	671	...	...	...	...
Feed of animals	17,377	40,724	1,043	2,203	5,864	90,512	2,907
Miscellaneous clothing allowances . .	30,595	8,592	6,253	363	3	74,292	12,924
Prizes for skill-at-arms	6,671	4,222	10,843	6,573	2,892	8,528	4,587
Travelling and out-station allowances .	1,64,564	92,265	1,49,612	89,155	1,38,258	1,81,834	1,07,517
Batta	22,221	12,502	20,217	27,697	3,413	13,307	21,426
Compensation in lieu of rations .	843	541	1,936	166	998	9,00,421	...
Family allowances	144	3,372	3	3,477	648	4,110	...
Purchase of line gear	371	201	...	7	2	569	...
Purchase of Mounted Infantry Ponies (Burma)	...	...	...	...	...	...	...
Expenditure for annual practice, field train, and telegraph stores and equipment of the Corps of Sappers and Miners	921	2,256	...	37,373	...	6,554	...
Incidental expenses	37,784	34,005	47,563	41,344	38,777	44,600	32,208
Miscellaneous expenditure incurred regimentally on account of stores . .	24,599	25,023	25,324	17,325	9,225	10,990	10,295
Diets purchased regimentally .	7,780	9,883	6,833	7,870	11,776	18,910	7,802
Money allowance in lieu of firewood to Indians	58,780	32,512	25,422	32,262	15,155	46,010	22,891
Deduct—							
Hospital Stoppages	*962*	*943*	*2,187*	*295*	*494*	*136*	*948*
Grocery Stoppages	...	...	*82*	...	...	...	...
TOTAL INDIAN ARMY .	58,31,033	31,12,750	21,63,625	28,97,022	16,47,266	54,33,197	27,64,299
Volunteers	...	...	2,12,646	1,34,913	11,68,287	1,00,316	2,04,303
TOTAL PART II .	99,62,077	72,97,411	60,55,245	69,77,224	87,92,523	99,98,687	77,09,575
TOTAL IN INDIA R	99,78,541	73,15,759	60,93,625	70,92,861	89,17,418	1,00,02,897	77,40,687

Year ended 31st March 1916—*continued.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
27,27,481	34,87,942	24,55,927	436	518	180	6,35,492	...	*—2,816*	4,04,28,245
8,71,620	19,95,014	15,29,282	19,80,974	15,88,668	16,54,286	12,14,668	...	...	3,06,87,016
		1,788	...	...	...	1,729	...	...	30,659
1,872	955		98,162	73,033	54,265	68,422	...	...	14,15,245
		89,307	392	144	540	47	...	...	19,404
43,532	77,859	148							
128	482		...	...	...	...	...	...	836
194	506	...							
			...	...	5	...	...	...	676
			73,943	76,601	...	892	...	...	3,12,836
		... 744	15,414	...	3,036	5,920	...	...	1,71,837
...	...	14,445	2,332	1,067	3,442	301	...	...	56,262
3	23	1,919	48,033	61,571	36,653	4,632	...	*—585*	12,86,063
...	...	41,074	3,931	4,079	741	25,269	...	...	2,48,173
1,405	1,480	64,353			46	203	...	...	9,14,305
93,447	72,033	256	...	...	...	1,470	...	...	17,375
11,283	17,734	1,656	1,090	1,349	693	...	...	...	5,001
8,868	24	717							
1,668	827		...	...	...	...	...	...	2,850
2	...	2,850							
...	...								
			...	...	...	798	..	...	1,05,881
		7,830	17,796	11,632	20,069	7,875	...	...	3,95,832
39,136	11,013	13,371							
28,217	20,591		3,685	6,529	2,997	2,300	...	...	1,77,040
		4,952	2,327	3,018	3,899	4,111	...	...	1,07,338
11,470	22,326	10,875							
8,870	3,379		23,892	18,486	21,175	14,709	...	...	3,59,618
9,675	19,571	19,278							
			90	*56*	*20*	*5*	...	...	*7,519*
140	*792*	*251*	...	...	...	...	...	...	*82*
...	...	...							
11,31,250	22,43,025	18,04,594	22,71,881	18,46,121	18,01,827	13,53,341	...	*—585*	3,63,60,646
3,03,062	5,93,586	3,58,192	...	...	...	...	...	...	30,75,305
41,61,793	63,24,553	46,18,713	22,72,317	18,46,639	18,02,007	19,88,833	...	*—3,401*	7,98,04,196
41,99,523	64,10,841	46,28,988	22,72,317	18,46,639	18,02,007	19,88,833	...	*—3,33,515*	7,99,57,421

Total India converted into £ at Rs. 15=£1 £ 5,330,495

IN ENGLAND :

Payments to the Imperial Government on account of Disbursements by the War Office in respect of His Majesty's British Forces serving in India :

For the year 1915-16		£ 930,700	
Less—Refund of over-payments—			
For the year 1911-12	£ 30		
„ 1912-13	„ 99		
„ 1913-14	„ 1,320		
		£ 1,449	929,251
Furlough allowances of Officers and men of British Regiments serving in India		£	7,646
Furlough Allowances of Officers of Territorial Regiments serving in India			3,074
Advances to Regiments proceeding to India			933
Pay and allowances during Voyage of a Regiment returning from India			3,529
Consolidated Clothing Allowance of British soldiers			6,848
Separation Allowances issued to families of Non-Commissioned Officers, etc.			9,478
Furlough Allowances of Officers of the Indian Service			143,393
Pay and allowances of Second Lieutenants on appointment			2,390
Pay and expenses of Indian Military Officers interchanged with Colonial Military Officers			425
Pay and expenses of Native Orderlies to His Majesty the King			292
Deferred Pay and Gratuities issued to Non-commissioned Officers on their discharge			43
Outfit allowance of Officers on promotion to commissioned rank			557
Discharge Purchase Money (refunds in excess of receipts)			*55*
Total in England		£	1,107,914
TOTAL		£	6,438,409

No. 67D.—Detailed Account of Army Charges

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
GRANT 4.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supply and Transport (including farms).							
Part I.—Under Control of Army Head-Quarters, etc.							
Dairy Farms Administrative Staff	...	...	...	...	...	...	...
Dairy Farms	...	...	...	...	...	...	...
Total Part I	...	...	...	...	...	...	...
Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades.							
Divisional Staff and Establishments	8,16,536	13,53,931	13,14,814	3,80,730	4,95,589	6,80,975	2,75,265
Provisions for Europeans	5,75,000	6,62,000	5,50,002	5,05,000	9,90,000	7,00,000	6,25,000
Provisions for Indians	2,29,000	5,000	*—8,758*	1,000	1,63,210	7,000	1,000
Supply and maintenance of Fort and Mobilisation reserves	54,000	66,000	29,980	25,000	14,000	84,000	8,000
Feed of animals	6,45,000	4,00,000	2,83,000	2,50,420	2,00,000	6,00,000	1,75,000
Purchase of animals	1,600	1,340	14,055	19,155	14,071	1,677	13,528
Supply and maintenance of Peace Stores	1,40,000	1,00,000	1,49,996	80,000	1,60,000	1,83,000	1,00,000
Lighting and fuel to Troops and Hospitals and petty supplies to Hospitals	62,000	1,00,000	70,000	90,000	87,000	1,55,000	60,000
Hire of transport	20,745	54,330	23,368	33,590	73,363	84,755	24,244
Miscellaneous	8,326	23,778	9,574	8,563	11,770	34,329	2,622
Mechanical Transport Companies	11,44,569	36,367	...	...	...	...	...
Grass Farms Administrative Staff	2,364	30,813	22,567	15,709	23,536	...	30,019
Grass Farms	5,29,000	3,31,000	3,51,996	3,78,000	2,58,000	...	3,93,000
Deduct— Value of supplies to other Departments	...	...	...	...	*25,433*	...	...
Special Services— Gilgit Agency	...	1,38,935	...	...	...	...	...
Total Part II	42,28,140	33,03,494	28,10,614	17,87,167	24,65,106	25,30,736	17,07,678
Total in India Rs.	42,28,140	33,03,494	28,10,614	17,87,167	24,65,106	25,30,736	17,07,678
GRANT 5.							
Veterinary Services.							
Part I.—Under Control of Army Head-Quarters, etc.							
Veterinary Inspection	...	19,841	...	...	25,600	...	...
Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades.							
Station Veterinary Hospitals	26,570	12,917	16,392	19,246	11,874	23,095	29,829
Veterinary Schools	...	...	439	...	...	...	...
Total Part II	26,570	12,917	16,831	19,246	11,874	23,095	29,829
Total	26,570	32,758	16,831	19,246	37,474	23,095	29,829

for the Year ended 31st March 1916—*contd.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	(a) 64,998	...	64,998
...	...	...	...	...	...	...	(b) 20,91,885	...	20,91,885
...	...	...	...	...	...	...	21,56,883	...	21,56,883
4,46,515	4,01,650	3,79,890	24,914	57,171	1,31,717	2,91,040	...	—*28,22,041*	42,28,696
5,20,100	6,27,784	5,30,000	...	...	...	99,552	...	...	63,84,438
22,000	4,800	4,50,000	...	...	54,000	1,74,750	...	...	11,03,022
16,000	8,360	5,000	7,000	2,000	20,000	1,630	...	...	3,40,970
40,000	2,82,921	1,60,000	24,000	64,000	1,10,464	61,993	...	...	32,96,798
1,635	4,149	1,695	700	6,768	9,570	3,650	...	...	93,593
1,05,000	1,22,399	80,003	3,000	5,000	40,000	14,708	...	...	12,83,106
35,000	50,128	30,000	5,000	3,000	5,000	7,020	...	...	7,59,148
99,030	34,565	2,517	344	23	39,125	23,600	...	...	5,13,599
1,49,830	2,945	13,205	255	764	902	52,728	...	...	3,19,591
...	...	...	...	...	...	...	...	...	11,80,936
23,026	30,554	...	...	...	...	...	...	...	1,78,588
2,60,000	1,86,962	...	8,000	7,000	1,16,000	...	...	...	28,18,958
...	...	*46,409*	...	...	...	...	...	...	*71,842*
...	...	...	...	...	...	...	...	...	1,38,935
17,18,136	17,57,217	16,05,901	73,213	1,45,726	5,26,778	7,30,671	...	—*28,22,041*	2,25,68,536
17,18,136	17,57,217	16,05,901	73,213	1,45,726	5,26,778	7,30,671	21,56,883	—*28,22,041*	2,47,25,419

Total India converted into £ at R15=£1 . £ 1,648,361

IN ENGLAND:

Stores for India—Military Farms	£	12,943
„ Supply and Transport	„	88,444
	£	101,387
TOTAL	£	1,749,748

...	21,235		...	...	...	...	...	—*14,289*	52,387
10,003	17,601	8,125	...	...	...	3,022	...	—*60,326*	1,18,448
3,086	...	...	...	...	...	...	...	—*335*	3,190
13,089	17,601	8,125	...	...	...	3,022	...	—*60,561*	1,21,638
13,089	38,836	8,125	...	...	...	3,022	...	—*74,850*	1,74,025

Total India converted into £ at R15=£1 . £ 11,602

L.—Military Receipts and Services.

(*a*) This expenditure cannot be shown by Divisions.

	Rs.		Rs.
(*b*) Peshawar Division	1,73,875	Quetta Division	2,39,43[illegible]
Rawalpindi „	1,92,945	Mhow „	4,05,221
Lahore „	4,05,463	Poona „	2,83,859
Meerut „	43,099	Secunderabad „	1,15,169
Lucknow „	1,99,850	Aden Brigade „	32,971

No. 67D.—Detailed Account of Army Charges

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 6.							
Army Clothing Department, Supplies and Services.							
Under Control of Army Head Quarters, etc.							
Director of Army Clothing	...	...	...	...	...	...	...
Army Clothing Factory, Alipore . . .	...	...	...	...	...	...	...
Army Clothing Factory, Madras . . .	...	...	...	...	...	...	...
Army Boot Factory, Cawnpore . . .	...	...	...	...	...	...	...
Manufacture	...	...	...	...	...	...	...
Local Supply of Stores for Factories . .	...	...	...	...	...	...	...
							...
Deduct—							
Value of supplies to other Departments	...	...	...	...	...	...	...
Special Services—							
Gilgit Agency	...	...	...	...	...	...	...
Total in India . R	...	...	...	...	...	...	...
GRANT 7.							
Remount Establishments, Supplies and Services.							
Under Control of Army Head Quarters, etc.							
Remount Depôt—Staff and Establishments .	...	...	...	...	...	...	...
Horse, Mule and Donkey Breeding Operations	...	...	...	...	...	...	...
Purchase of animals	...	...	...	...	...	...	...
Feed of animals	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
Total in India . R	...	...	...	...	...	...	...

for the Year ended 31st March 1916—*contd.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	38,776	...	38,776
...	...	...	...	...	...	...	1,29,299	...	1,29,299
...	...	...	...	...	...	...	71,684	...	71,684
...	...	...	...	...	...	...	28,787	...	28,787
...	...	...	...	...	...	...	1,29,420	...	1,29,420
...	...	...	...	...	...	...	20,60,740	...	20,60,740
...	...	...	...	...	...	...	*6,048*	...	*6,048*
...	...	...	...	...	...	...	946	...	946
...	...	...	...	...	...	...	24,53,604	...	24,53,604
							Total India converted into £ at R15=£1	. £	163,574
In England:									
Stores for India—Clothing								£	111,797
Stores taken to India with troops—Clothing								„	3,291
								£	115,088
							TOTAL	. £	278,662
...	...	...	...	...	...	...	5,90,048	...	5,90,048
...	...	...	...	...	...	...	5,92,368	...	5,92,368
...	...	...	...	...	...	...	16,67,490	...	16,67,490
...	...	...	...	...	...	...	9,53,500	...	9,53,500
...	...	...	...	...	...	...	7,96,350	...	7,96,350
...	...	...	...	...	...	...	45,99,756	...	45,99,756
							Total India converted into £ at R15=£1	. £	306,650
In England:									
Purchase of Horses								£	5,733
							TOTAL	. £	312,383

No. 67 D.—Detailed Account of Army Charges

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 8.							
Medical Services.							
Under control of General Officers Commanding Divisions and Independent Brigades.							
Medical Staff and Establishments of Divisions and Brigades	38,968	90,750	65,990	60,302	98,899	83,085	84,649
Executive Medical Staff, Establishments and Allowances	2,97,422	2,85,747	3,55,038	2,81,289	4,15,678	1,82,648	3,51,654
Queen Alexandra's Military Nursing Service for India	10,822	16,601	27,265	37,176	24,762	16,393	18,728
Civilian Dentists	4,175	15,434	11,549	3,692	14,945	1,266	981
Army Hospital Corps	32,276	35,395	38,437	31,761	30,439	50,046	29,917
Army Bearer Corps	38,048	72,964	50,510	49,801	38,800	84,783	47,282
Miscellaneous	15,686	16,508	17,640	12,159	26,050	14,208	24,649
Special Services—							
Gilgit Agency	...	651	...	...	...	...	...
Total in India	4,37,397	5,34,050	5,66,429	4,76,180	6,49,573	4,32,429	5,57,860
GRANT 9.							
Medical Stores.							
Under control of Army Head Quarters, etc.							
Medical Store Depôts	...	...	...	...	...	...	...
Medical Supplies	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
Deduct—							
Value of Supplies to other Departments	...	...	...	...	...	...	...
Total in India	...	...	...	...	...	...	...
GRANT 10.							
Ordnance Establishments, Supplies and Services							
Under control of Army Head Quarters, etc.							
Director General of Ordnance	...	...	...	...	...	...	...
Manufacturing Section—Director of Ordnance Factories	...	...	...	...	...	...	...
Ordnance Inspection Section—Director of Ordnance Inspection	...	...	...	...	...	...	...
Arsenals and Depôts	...	...	...	...	...	...	...
Gun and Shell Factory, Cossipore (including Ishapore Branch)	...	...	...	...	...	...	...
Cordite Factory, Aruvankadu	...	...	...	...	...	...	...
Rifle Factory, Ishapore	...	...	...	...	...	...	...
Gun Carriage Factory, Jubbulpore	...	...	...	...	...	...	...
Ammunition Factory, Dum Dum	...	...	...	...	...	...	...
Ammunition Factory, Kirkee	...	...	...	...	...	...	...
Harness and Saddlery Factory, Cawnpore	...	...	...	...	...	...	...
Inspector No. 1 charge (Guns and Rifles)	...	...	...	...	...	...	...
Do No. 2 „ (Ammunition)	...	...	...	...	...	...	...
Assistant Inspector No. 2 charge (Ammunition)	...	...	...	...	...	...	...
Carried forward	..	...	...	...	...	...	...

for the Year ended 31st March 1916—*contd.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
90,644	1,33,418	41,683	24,455	485	20,643	26,286	...	32,032	8,92,289
3,47,870	3,35,296	1,48,825	1,312	283	13,395	1,07,076	...	*—21,84,705*	9,38,828
32,342	28,107	12,935	...	...	259	346	...	*—39,551*	1,86,185
11,114	12,349	145	...	...	...	160	...	...	75,810
34,178	34,608	16,582	...	...	1,271	5,458	...	*—45,661*	2,94,707
42,839	40,256	8,400	6,685	7,476	14,890	7,433	...	*—2,67,343*	2,42,824
14,215	12,814	13,900	2,059	1,143	1,650	2,761	...	...	1,75,442
...	...	...	...	...	...	...	...	...	651
5,73,202	5,96,848	2,42,470	34,511	9,387	52,108	1,49,520	...	*- 25,05228*	28,06,736
								Total India converted into £ at R15=£1 . £	**187,116**
In England:									
Pay and allowances of Lieutenants on appointment to the Indian Medical Service, etc. . . . £									1,192
Outfit allowance, furlough pay, etc., of Lady Nurses . . . . . „									700
								£	1,892
								TOTAL £	189,008
...	...	...	...	...	...	...	2,95,485	...	2,95,485
...	...	...	...	...	...	...	7,49,300	...	7,49,300
...	...	...	...	...	...	...	1,05,975	...	1,05,975
...	...	...	...	...	...	...	*6,58,481*	...	*6,58,481*
...	...	...	...	...	...	...	4,92,279	...	4,92,279
								Total India converted into £ at R15=£1 . £	**32,819**
In England:									
Stores for India—Medical . . . . . £									104,511
								TOTAL £	137,330
...	...	...	...	...	...	...	3,66,264		3,66,264
...	...	...	...	...	...	...	2,34,784	...	2,34,784
...	...	...	...	...	...	...	35,071	...	35,071
...	...	...	...	...	...	...	16,73,461	136	16,73,597
...	...	...	...	...	...	...	7,64,360	...	7,64,360
...	...	...	...	...	...	...	4,46,418	...	4,46,418
...	...	...	...	...	...	...	5,63,260	...	5,63,260
...	...	...	...	...	...	...	4,34,969	...	4,34,969
...	...	...	...	...	...	...	3,91,637	...	3,91,637
...	...	...	...	...	...	...	3,84,325	...	3,84,325
...	...	...	...	...	...	...	3,15,405	...	3,15,405
...	...	...	...	...	...	...	1,87,905	...	1,87,905
...	...	...	...	...	...	...	1,07,291	...	1,07,291
...	...	...	...	...	...	...	44,567	...	44,567
...	...	...	...	...	...	...	59,49,717	136	59,49,853

No. 67D.—Detailed Account of Army Charges

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
GRANT 10—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ordnance Establishments, Supplies and Services—*contd.*							
Under control of Army Head Quarters, etc.—contd.							
Brought forward	...	...	...	...	...	...	...
Inspector No. 3 charge (gun carriages, etc.)	...	...	...	...	...	...	...
Assistant Inspector of General Stores	...	...	...	...	...	...	...
Proof and Experimental Branch	...	...	...	...	...	...	...
Central Chemical Laboratory	...	...	...	...	...	...	...
Local Supply of Stores for Arsenals and Depôts	...	..	...	...	...	...	...
Local Supply of Stores for Factories—							
Gun and Shell Factory	...	...	...	...	...	...	...
Cordite Factory	...	...	...	...	...	...	...
Rifle Factory	...	...	...	...	...	...	...
Gun Carriage Factory Jubbulpore	...	...	...	...	...	...	...
Gun Carriage Factory, Jubbulpore—Purchase of timber	...	...	...	...	...	...	...
Ammunition Factory, Dum Dum	...	...	...	...	...	...	...
Ammunition Factory, Kirkee	...	...	...	...	...	...	...
Harness and Saddlery Factory, Cawnpore	...	...	...	...	...	...	...
Local Supply of Stores for Ordnance Inspection Section	...	...	...	...	...	...	...
Purchase of Camp Equipage	...	...	...	...	...	...	...
Local Supply of Stores for the Royal Flying Corps	...	...	...	...	...	...	...
Freight and charges for stores received from England (Arsenals, Depôts and Factories)	...	...	...	...	...	...	...
Deduct—							
Value of Supplies to other Departments (Arsenals and Depôts)	...	...	...	...	...	...	...
Value of Supplies to other Departments (Factories)	...	...	...	...	...	...	...
Value of Stores Supplied to Depôts in India, cost of which has been credited to the Imperial Government through Normal Cost Estimate	...	...	...	...	...	...	...
Home Stores—							
Cost of stores purchased at Home for ordinary requirements in Indian Ordnance Factories	...	...	...	...	...	...	...
Total in India R	...	...	...	...	...	...	...
GRANT 11.							
Ecclesiastical.							
Under control of Army Head Quarters, etc.							
Presbyterian Church	...	2,299	1,261	3,335	2,473	383	2,815
Church of Rome	14,247	25,712	41,112	37,544	38,178	13,896	31,162
Wesleyan Church	3,141	13,540	8,894	10,480	6,042	7,301	10,287
Baptist and Congregational Churches	...	472	580	907	247	...	235
Total	17,388	42,023	51,847	52,266	46,940	21,580	44,499

for the Year ended 31st March 1916—*contd.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	59,49,717	136	59,49,853
...	...	...	...	...	...	...	1,14,920	...	1,14,920
...	...	...	...	...	...	...	45,413	...	45,413
...	...	...	...	...	...	...	49,600	...	49,600
...	...	...	...	...	...	...	24,186	...	24,186
...	...	...	...	...	...	...	5,05,795	...	5,05,795
...	...	...	...	...	...	...	2,01,422	...	2,01,422
...	...	...	...	...	...	...	63,470	...	63,470
...	...	...	...	...	...	...	60,130	...	60,130
...	...	...	...	...	...	...	55,000	...	55,000
...	...	...	...	...	...	...	88,475	...	88,475
...	...	...	...	...	...	...	1,40,145	...	1,40,145
...	...	...	...	...	...	...	1,55,475	...	1,55,475
...	...	...	...	...	...	...	11,24,683	...	11,24,683
...	...	...	...	...	...	...	3,920	...	3,920
...	...	...	...	...	...	...	4,15,123	...	4,15,123
...	...	...	...	...	...	...	21,000	...	21,000
...	...	...	...	...	...	...	62,280	...	62,280
...	...	...	...	...	...	...	*4,44,059*	...	*4,44,059*
...	...	...	...	...	...	...	*1,83,029*	...	*1,83,029*
...	...	...	...	...	...	...	...	*1,65,000*	*1,65,000*
...	...	...	...	...	...	...	6,41,544	...	6,41,544
...	...	...	...	...	...	...	90,95,210	—1,64,864	89,30,346
							Total India converted into £ at R15=£		**£ 595,356**

IN ENGLAND:		
Pay and expenses of Military Officers on special duty	£	523
Pay and expenses of Military Officers under technical instruction	„	683
Miscellaneous expenditure	„	1,870
Stores taken to India with Troops—Ordnance and Miscellaneous	„	5,024
	„	8,100
Stores for India—Ordnance and Miscellaneous	„	319,175
Aviation	„	60,000
	£	387,275
TOTAL	£	982,631

4	...	428	...	...	...	1,638	...	...	14,636
27,014	30,504	9,698	...	...	...	4,716	...	...	2,73,783
6,697	9,606	971	...	...	...	394	...	...	77,353
6,509	483	3	...	...	...	...	...	...	9,436
40,224	40,593	11,100	...	...	...	6,748	...	...	3,75,208
							Total India converted into £ at R15=£1		**£ 25,014**

No. 67D.—Detailed Account of Army Charges

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 12.							
Education.							
Under control of Army Head Quarters, etc.							
Staff College	...	...	...	...	...	4,649	...
British Army Schools	4,660	14,707	14,952	11,541	4,432	2,536	2,633
Musketry Instruction	...	38,365	1,115	...	68,025	...	...
Physical Training	...	...	16,856	...	...	...	...
Cavalry School	...	...	...	...	...	...	6,355
Central Flying School	...	...	...	...	2,008	...	...
Miscellaneous	1,152	1,456	4,508	872	423	1,830	1,313
Lawrence Military Asylums	...	2,939	1,44,556	...	...	...	17,488
Donations, etc., to Educational Institutions	...	322	3,809	3,905	1,515	279	213
Total in India	5,812	57,789	1,85,796	16,318	76,403	9,294	28,002
GRANT 13.							
Compensation for dearness of food and forage.							
Under control of General Officers Commanding, Divisions and Independent Brigades.							
Compensation for dearness of food	6,32,398	7,88,624	6,47,102	7,54,172	5,21,672	1,71,673	6,75,349
Ditto of forage	1,36,624	1,55,402	1,57,310	94,862	52,832	78,167	1,93,525
Total	7,69,022	9,44,026	8,04,412	8,49,034	5,74,504	2,49,840	8,68,874
GRANT 14.							
Miscellaneous Services.							
Part I.—Under control of Army Head Quarters, etc.							
Miscellaneous—							
Donations and Grants-in-aid to Military and Regimental Institutions	...	...	43,085	...	5,000	3,000	...
Annual training grant	12,956	23,217	32,604	11,118	30,738	22,133	21,413
Moonshi Allowance	...	...	...	...	...	...	...
Printing Charges	...	...	...	...	...	...	...
Miscellaneous	—311	—426	17	—101	—236	—205	—288
Government of India's Contribution to the cost of the War represented by the ordinary maintenance charges of the Indian Expeditionary Forces	...	...	...	...	...	...	...
Special Services—							
Tibet Mission	...	...	...	...	3,51,164	...	...
Arms Traffic Operations	...	...	...	...	...	...	...
Muscat Reinforcement, 1913	...	...	...	...	...	...	...
Despatch of troops to Persia	...	...	...	...	...	...	22,010
War—1914—Debitable to Indian Government—							
Operation in Baluchistan	...	...	...	...	...	...	...
Port defences	...	...	...	...	...	...	...
Censors	...	...	...	...	...	...	...
Internment of enemy subjects	...	...	...	...	...	...	...
Other measures of internal defence	...	...	...	...	...	...	...
Coastal Patrol Service	...	...	...	...	...	...	...
Aden Operations	...	...	...	...	...	...	...
Operations in Arabia	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
North-West Frontier, 1914	...	44,67,861	...	...	...	...	...
Despatch of troops to Robat	...	...	...	...	...	...	...
Operation in Seistan	...	...	...	...	...	...	...
Kamaran operation	...	...	...	...	...	...	...
Muscat Reinforcement	...	...	...	...	...	...	...
Total Part I	12,645	44,90,652	75,706	11,017	3,86,666	24,928	43,135
Carried over	12,645	44,90,652	75,706	11,017	3,86,666	24,928	43,135

for the Year ended 31st March 1916—*continued.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	...	4,649
8,636	4,435	1,488	...	...	...	...	...	...	70,020
44,666	...	...	...	...	...	...	...	...	1,52,171
16,156	...	...	...	...	...	...	...	...	33,012
...	...	...	...	...	...	...	...	...	6,355
...	...	...	...	...	...	...	...	...	2,008
9,123	1,887	64	248	1,796	932	32	892		26,528
...	...	...	...	...	...	...	...	...	1,64,983
1,699	94,852	...	...	...	...	...	...	...	1,06,594
80,280	1,01,174	1,552	248	1,796	932	32	892	...	5,66,320
Total India converted into £ at Rs. 15=£1								**£**	**37,755**
IN ENGLAND: Pay and expenses of Military Officers studying the Russian or other languages								£	245
								TOTAL £	38,000
86,852	2,59,701	7,469	3,03,301	2,17,661	1,06,374	65,629	...	—25,53,977	26,84,000
9,450	63,833	...	46,112	32,429	29,448	2,496	...	—1,52,490	9,00,000
96,302	3,23,534	7,469	3,49,413	2,50,090	1,35,822	68,125	...	—27,06,467	35,84,000
Total India converted into £ at Rs. 15=£1								**£**	**238,933**
...	4,150	...	...	—100	...	...	...	...	55,135
2,810	8,211	5,444	2,893	1,007	1,001	...	...	...	1,75,554
...	...	...	...	...	...	...	6,420	...	6,420
...	...	...	...	...	...	...	5,049	...	5,049
70	—112	—55	—42	—50	12	—109	2,893	—67	990
...	...	...	...	...	...	...	...	8,35,54,800	8,35,54,800
...	...	...	...	...	...	...	...	...	3,51,164
—15,525	...	...	...	...	...	...	...	...	—15,525
3,87,049	...	...	...	...	...	...	...	...	3,87,049
...	...	...	...	...	...	...	...	...	22,010
...	...	...	...	...	...	...	...	650	650
...	...	...	...	...	...	...	...	21,55,787	21,55,787
...	...	...	...	...	...	...	...	7,39,935	7,39,935
...	...	...	...	...	...	...	...	1,43,612	1,43,612
...	...	...	...	...	...	...	...	2,48,771	2,48,771
...	...	...	...	...	...	...	...	16,33,988	16,33,988
...	...	...	...	...	...	...	...	32,28,317	32,28,317
...	...	...	...	...	...	...	...	1,90,826	1,90,826
...	...	...	...	...	...	...	...	23,83,302	23,83,302
...	...	...	...	...	...	...	...	89	44,67,950
...	...	...	...	...	...	...	...	10,22,200	10,22,200
...	...	...	...	...	...	...	...	11,287	11,287
...	...	...	...	...	...	...	...	47,019	47,019
...	...	...	...	...	...	...	...	18	18
3,74,413	12,249	5,389	2,851	857	1,013	—109	14,362	9,53,60,534	10,08,16,308
3,74,413	12,249	5,389	2,851	857	1,013	—109	14,362	9,53,60,534	10,08,16 308

No. 67D.—DETAILED ACCOUNT of Army Charges for

HEADS OF EXPENDITURE.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 14.							
MISCELLANEOUS SERVICES—*contd.*							
Brought forward	12,645	44,90,652	75,706	11,017	3,86,666	24,928	43,135
Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.							
Miscellaneous—							
Compensation for Losses	4,824	26,963	49,701	751	3,176	1,567	1,142
Printing charges	...	...	...	...	619	1,257	164
Moonshi Allowance	21,519	13,037	16,708	3,557	3,928	27,422	6,050
Contingencies	434	33,307	3,099	708	2,100	1,619	2,549
Miscellaneous	846	17,801	543	991	6,162	242	2,686
Total Part II	27,623	91,108	70,051	6,007	15,985	32,107	12,591
TOTAL	40,268	45,81,760	1,45,757	17,024	4,02,651	57,035	55,726
GRANT 15.							
HUTTING.							
Under control of Army Head Quarters, etc.							
Hutting	32,564	19,539	43,170	26,645	26,548	4,022	49,868

the Year ended 31st March 1916—*continued.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,74,413	12,249	5,389	2,851	857	1,013	—109	14,362	9,53,60,534	10,08,16,308
14,132	691	976	961	501	268	79	...	...	1,05,732
332	10	...	...	...	...	...	...	...	2,382
2,260	2,105	7,785	5,110	2,380	210	300	...	...	1,12,371
2,104	6,763	1,302	49	6	3,611	17	...	...	57,668
4,245	4,730	69	...	...	...	98	...	...	38,413
23,073	14,299	10,132	6,120	2,887	4,089	494	...	...	3,16,566
3,97,486	26,548	15,521	8,971	3,744	5,102	385	14,362	9,53,60,534	10,11,32,874
								Total India converted into £ at Rs. 15=£1 . £	**6,742,191**

IN ENGLAND:

Further contribution towards the expenses during 1911-12 of His Majesty's Ships engaged in the suppression of the Arms Traffic in the Persian Gulf	£	9,000
Reinforcements for Aden	„	3,578
Indian Volunteer Ambulance Corps	„	236
Entertainment of wounded Indian soldiers and other expenditure arising out of the War . .	„	5,565
	£	18,379
TOTAL .	£	6,760,570

16,720	24,771	120	7,412	3,148	7,073	...	...	...	2,61,600
								Total India converted into £ at Rs. 15=£1 . £	**17,440**

No. 67D.—Detailed Account of Army Charges

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
GRANT 16.							
Conveyance by Road, River and Sea.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Part I.—Under control of Army Head Quarters, etc.							
Sea and Inland Water charges.							
Medical Stores	...	...	...	...	139	...	...
Clothing	...	...	...	...	13,858	...	...
Ordnance	...	857	...	4	33,854	3,150	5,400
Remount	...	...	...	...	92	...	...
Road Charges—							
Medical Stores	...	...	...	...	*—350*	...	...
Clothing	...	...	...	...	...	...	...
Ordnance	...	1,183	345	34	228	...	...
Total, Part I	...	2,040	345	38	47,821	3,150	5,400
Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.							
Sea Transport Charges	...	...	...	671	32,172	26,905	27
Indian Troop Service	...	...	...	...	...	...	...
Sea and Inland Water Charges—							
Movements of Troops—British Army	...	...	...	...	15	...	50
Ditto Indian Army	...	...	4	*—51*	9,416	35	134
Supply and Transport	...	...	...	1,288	8,721	10,967	4,826
Medical Services	...	...	...	9	...	30	...
Miscellaneous	...	...	...	...	26,319	81	...
Road Charges—							
Movements of Troops—British Army	436	24,221	5,720	31,552	*—24*	5	3,013
Ditto Indian Army	288	3,474	3,536	589	2,547	...	1,016
Supply and Transport	22	2,392	1,394	1,552	3	...	...
Medical Services	48	2,659	451	589	...	...	...
Miscellaneous	3	1,822	742	130	515	...	...
Special Services—							
Gilgit Agency	...	207	...	...	...	...	...
Total, Part II	797	34,775	11,847	36,629	79,684	38,023	9,066
Total in India . R	797	36,815	12,192	36,667	1,27,505	41,173	14,466
GRANT 17.							
Conveyance by Rail.							
Part I.—Under control of Army Head Quarters, etc.							
Railway Charges—							
Medical Stores	...	...	...	...	...	...	...
Clothing	...	...	...	...	...	...	...
Ordnance	...	...	...	...	...	...	...
Remount	...	...	...	...	...	...	...
Dairy Farms	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
Total, Part I	...	...	...	...	...	...	...
(a) *Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.*							
Railway Charges—							
Movements of troops, British Army	62,912	17,862	49,003	52,752	97,669	49,072	75,409
Ditto Indian Army	46,933	80,329	1,05,578	97,471	1,43,828	79,044	1,58,956
Supply and Transport	87,758	1,47,934	1,95,024	1,43,650	1,88,102	1,34,305	1,13,982
Medical Services	7,296	3,422	7,357	9,951	14,165	4,879	8,147
Miscellaneous	761	1,168	15,579	12,499	78,797	1,478	6,136
Total, Part II	2,05,660	2,50,715	3,72,341	3,16,323	5,22,501	2,68,778	3,62,630
Total . R	2,05,660	2,50,715	3,72,341	3,16,323	5,22,501	2,68,778	3,62,630
GRANT 18.							
Cantonments.							
Part I.—Under control of Army Head Quarters, etc.							
Provincialised Grants to Cantonments	51,657	40,020	75,720	61,590	50,881	2,689	26,110
Purchase and Rent of Lands and Buildings	946	1,868	10,176	3,669	2,438	...	8,577
Purchase of land for New Cantonment, Delhi	...	...	...	27,256	...	...	...
Total, Part I	52,603	41,888	85,896	92,515	53,319	2,689	34,687
Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.							
Cantonment Magistrates	50,519	71,942	1,28,868	1,14,143	1,50,600	56,222	1,52,165
Total	1,03,122	1,13,830	2,14,764	2,06,658	2,03,919	58,911	1,86,852

(a) The expenditure under Grant 17 is shown at page 219 in lump sum as it is audited by the Controller of Military Supply Accounts; but as part of it is under the control of General Officers Commanding Divisions and Independent Brigades, such part has been distributed over the several Divisional Columns in the detailed account here.

for the Year ended 31st March 1916—*continued.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
—2,456	11,215	678	...	...	...	...	...	...	9,576
...	7,493	...	...	...	...	...	...	...	21,351
45,587	39,932	2,803	...	...	...	...	...	...	1,31,587
...	...	...	...	...	...	...	...	...	92
...	1,638	...	...	...	...	...	...	...	1,288
...	1,779	...	...	...	...	...	...	...	1,779
...	4,882	...	...	...	...	...	...	...	6,672
43,131	66,939	3,481	...	...	...	...	...	...	1,72,345
35,974	20,275	84,867	...	...	...	13,133	...	...	2,14,024
8,592	...	...	...	...	...	...	...	...	8,592
650	2,015	801	...	...	...	384	...	...	3,915
87	2,261	5,583	...	...	...	—16	...	...	17,453
1,419	5,493	14,220	...	...	...	5,463	...	...	52,397
3,144	15	416	...	...	...	24	...	...	3,658
115	59	2,092	...	...	...	96	...	...	28,762
12	...	—1	...	...	8	128	...	...	65,070
—9	42	...	4	145	271	...	...	...	12,203
...	79	30	33	41	195	...	...	...	5,741
...	...	...	...	21	165	...	...	...	3,933
...	9	—21	...	18	155	...	...	...	3,373
...	...	...	...	...	...	...	...	...	207
49,984	30,248	1,07,987	37	225	794	19,212	...	...	4,19,308
93,115	97,187	1,11,468	37	225	794	19,212	...	...	5,91,653
								Total India converted into £ at Rs. 15=£1	**39,444**
IN ENGLAND:									
Indian Troop Service								£	556,904
Passage of Officers and others not charged to Indian Troop Service								„	8,509
								£	565,413
							TOTAL .	£	604,857
...	...	...	...	...	...	...	64,246	...	64,246
...	...	...	...	...	...	...	1,69,436	...	1,69,436
...	...	...	...	...	...	...	22,61,299	...	22,61,299
...	...	...	...	...	...	...	1,49,264	...	1,49,264
...	...	...	...	...	...	...	1,70,365	...	1,70,365
...	...	...	...	...	...	...	9,495	...	9,495
...	...	...	...	...	...	...	28,24,105	...	28,24,105
40,866	55,239	11,130	667	780	14	77	...	...	5,13,392
85,430	81,113	42,572	10,172	9,742	59,833	262	...	...	10,01,063
1,16,428	1,64,801	28,389	7,604	2,834	6,142	3,008	...	...	13,39,961
7,742	6,795	2,354	208	924	326	10	...	...	73,576
5,129	7,760	1,453	93	224	120	...	...	...	1,31,197
2,55,595	3,15,708	85,898	18,744	14,504	66,435	3,357	...	...	30,59,189
2,55,595	3,15,708	85,898	18,744	14,504	66,435	3,357	28,24,105	...	58,83,294
								Total India converted into £ at Rs. 15=£1	£ **392,219**
45,565	17,341	33,225	6,677	10,632	11,147	20,274	...	...	4,53,528
9,642	3,173	4,651	...	...	...	...	...	...	45,140
...	...	...	...	...	...	...	...	...	27,256
55,207	20,514	37,876	6,677	10,632	11,147	20,274	...	...	5 25,924
65,344	54,323	30,270	3,404	540	1,871	93	...	...	8,80,304
1,20,551	74,837	68,146	10,081	11,172	13,018	20,367	...	...	14,06,228
								Total India converted into £ at Rs. 15=£1	£ **93,749**

No. 67D.—Detailed Account of Army Charges

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 19.							
Rewards for Military Services.							
Under Control of Army Head Quarters, etc.							
British Army	79	1,750	1,575	875	400	225	...
Indian Army	7,407	10,831	19,998	8,959	2,598	6,672	7,743
Decorations and Medals	7	5	350	3	24,934	...	2
Total in India R	7,493	12,586	21,923	9,837	27,932	6,897	7,745
GRANT 20.							
Pensions.							
Under control of Army Head Quarters, etc.							
Retired, Wound and Invalid Pensions and Gratuities to Europeans	6,036	52,788	87,130	1,42,199	1,81,687	21,270	38,012
Retired, Wound and Invalid Pensions and Gratuities to Indians	2,53,746	12,40,222	20,00,997	5,35,209	15,12,694	1,31,613	4,08,352
Family Pensions and Compassionate Allowances to Europeans	2,513	9,137	24,058	23,267	44,496	6,392	9,666
Departmental Pensions	23,958	43,439	75,723	59,677	3,64,096	28,844	30,619
Total in India R	2,86,253	13,45,586	21,87,908	7,60,352	21,02,973	1,88,119	4,86,649
Unadjusted Expenditure.							
Issues to Military Department not brought to account							
Unadjusted Expenditure charged to Advances							
Transfers between Military Departments							
Total							
Total Expenditure excluding Unadjusted Expenditure	1,63,96,718	1,90,04,266	1,56,90,584	1,16,49,982	1,65,70,113	1,41,80,067	1,22,27,873
Unadjusted Expenditure							

for the Year ended 31st March 1916—*continued.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.
225	483	75	...	...	...	75	...	...	5,762
1,986	2,591	981	2,420	2,046	2,023	333	...	435	77,023
...	...	...	...	...	50	...	...	...	25,351
2,211	3,074	1,056	2,420	2,046	2,073	408	...	435	1,08,136
							Total India converted into £ at Rs. 15=£1 . £		**7,209**
IN ENGLAND: Cost of Medals . . . . . £									279
								TOTAL £	7,488
1,98,315	2,34,612	53,255	...	...	...	...	...	37,419	10,52,723
7,23,487	17,95,005	43,682	70,875	36,781	28,178	3,067	...	3,77,697	91,61,605
41,585	79,198	6,725	...	...	...	230	87,831	12,802	3,47,900
1,75,574	2,14,197	13,574	3,232	2,006	1,883	1,516	...	20,346	10,58,684
11,38,961	23,23,012	1,17,236	74,107	38,787	30,061	4,813	87,831	4,48,264	1,16,20,912
							Total India converted into £ at Rs. 15=£1 . £		**774,727**
IN ENGLAND: Payments to the Imperial Government on account of Retired Pay, Pensions, etc., of His Majesty's British Forces, for service in India:									£
For the year 1915-16 . . . . . £ 946,073									
Less: contribution towards War Pensions and gratuities of Indian soldiers:									
For the year 1914-15 . . . . . „ *1,600*									
„ 1915-16 . . . . . „ *80,000*									
							Total .	£ *81,600*	864,473
Pay of Non-effective Colonels of Royal Artillery . . . . . £									5,631
Pay and Pensions of Non-effective and Retired Officers of the Indian Service . . . . . „									1,301,993
Compassionate Allowances of Officers removed from the Service, etc. . . . . „									1,753
Pensions of Non-Commissioned Officers and men . . . . . „									4,822
Pensions of Widows and Families of Officers killed in the discharge of duty . . . . . „									21,840
Pensions of Widows and Families of Officers, etc., of the Indian Service . . . . . „									80,252
Gratuities to the widows and families of officers killed in action . . . . . „									38,880
Indian Military Service Family Pensions . . . . . „									98,071
								£	2,417,715
								TOTAL £	3,192,442
									Rs.
									—4,64,542
									—6,83,325
									—1,01,482
									—12,49,349
							Total India converted into £ at Rs. 15=£1 . £		*—83,290*
89,48,500	1,23,21,106	71,84,253	28,94,790	23,61,507	26,36,497	30,70,861	2,53,35,457	8,67,87,321	25,72,59,895
									—12,49,349
							TOTAL ARMY CHARGES IN INDIA Rs.		25,60,10,546
							Total India converted into £ at Rs. 15=£1 . £		**17,067,369**
TOTAL ARMY CHARGES IN ENGLAND . . . . . £									4,825,831
								GRAND TOTAL £	21,893,200

No. 68A.—ACCOUNT of MARINE RECEIPTS for the Year ended 31st March 1916.

	Rs.
Effective Services. IMPERIAL—INDIA, GENERAL.	
Dockyard Services and Supplies	28,41,012
Hire of Vessels	3,78,011
Sale-proceeds of Vessels and Stores	50,077
Miscellaneous—Other items	46,908
Total Rs.	33,16,008
Non-effective Services.	
Pensions	32,934
Total Receipts in India	33,48,942
TOTAL MARINE RECEIPTS CONVERTED INTO £ AT R15=£1	£223,263

No. 68B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1916.

	Salaries and Establishments.	Contingencies.	
Effective Services. IMPERIAL—INDIA, GENERAL.			
General Supervision and Accounts.	Rs.	Rs.	
Naval Commander-in-Chief, India Station	10,672	...	10,672
Director and Deputy Director of the Royal Indian Marine	97,395	11,682	
Marine Audit Establishment	29,650	2,850	
	1,27,045	14,532	1,41,577
Total General Supervision and Accounts			1,52,249
Total India converted into £ at R15=£1			£ 10,150
Marine Survey Department.			
Scientific Officers	11,268	...	
Office Establishment	7,821	883	
Total Marine Survey Department	19,089	883	19,972
Total India converted into £ at R15=£1			£ 1,331
Miscellaneous Shore Establishments.			
Perim Light-house	5,570	2,192	
Miscellaneous	6,253	...	
Total Miscellaneous Shore Establishments	11,823	2,192	14,015
Total India converted into £ at R15=£1			£ 934

	Kidderpore.	Bombay.	
Dockyards.			
Staff Officer's Department	15,426	31,411	
Constructor's Department	18,339	32,870	
Factory Branch	27,743	48,666	
Assistant Constructor's Branch	18,223	25,605	
Store-Keeper's Department	33,219	61,585	
Cashier's Office	10,335	13,837	
Dockyard Dispensary	4,038	7,743	
Supervising staff lent by the Admiralty	...	1,665	
Wages of Artificers and Labourers	34,383	3,43,038	
Accountant's Office	12,754	21,071	
Miscellaneous	5,608	9,514	
Total Dockyards	1,80,068	5,97,605	7,77,673
Total India converted into £ at R15=£1			£ 51,845

Gross Tonnage.	Indicated Horse-Power.	**Salaries and Allowances of Officers and Men afloat.**		
		Harbour and Sea-going Vessels.		
5,048	7,249	"Northbrook"	94,056	
1,524	2,202	"Dalhousie"	43,287	
6,315	10,190	"Dufferin"	99,732	
1,125	2,157	"Mayo"	50,508	
903	1,277	"Lawrence"	38,148	
960	2,025	"Minto"	41,526	
5,467	9,366	"Hardinge"	98,180	
818	2,520	"Guide"	1,892	
280	1,000	"Elephanta"	1,029	
		Contingencies	3,753	4,72,111
		Inland Steamers and Flats.		
182	190	"Comet"	10,960	
485	360	"Sladen," including Flats C and D	18,224	
172	250	"Bhamo"	13,665	
		"Mashona"	3,998	
		Contingencies	756	47,603
		Marine Survey.		
300	486	"Palinurus"	9,533	
1,014	1,500	"Investigator"	34,831	
		Contingencies	49	44,413
		Carried forward		5,64,127 / 9,63,909

No. 68B.—Account of Marine Charges for the Year ended 31st March 1916—*concluded.*

		Rs.	Rs.
	Brought forward		9,63,909
			5,64,127
IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*			
Salaries and Allowances of Officers and Men afloat—*concld.*			
Vessels in Ordinary Bombay		2,580	
Hulk "Quangtung"		4,431	
Flat "Ganges"		1,117	
Allowance for the Calcutta Port Defence Volunteers for the maintenance of a launch		3,000	
Contingencies		57	
Vessels employed on Military Service and Special Defences at—			
Aden	Rs. 12,213		
Bombay	„ 32,895		
Calcutta	„ 19,153		
Karachi	„ 12,472		
Rangoon	„ 8,732		
		85,465	
Contingencies		1,057	97,707
Yard Craft Establishment.			
Yard Craft, Bombay		67,164	
Ditto, Calcutta		19,805	
Contingencies		2	
General Duty and Leave Allowances		72,725	86,971
Contingencies		221	
			72,946
Additional Establishment for "Patrick Stewart"			2,618
Allowance to R. I. M. Officers serving with vessels of Royal Navy			240
Shore Allowances			15,641
Total Salaries and Allowances			8,40,250
Total India converted into £ at R15=£1			£56,017
In England—			
Royal Indian Marine Furlough Pay	£1,462		
Allowances of Marine Officers whilst under instruction	£61		
Total			£1,523
			£57,540
Victualling of Officers and Men afloat.			
Purchase of Provisions for Europeans and Indians		2,00,171	
Allowances in lieu of Provisions		7,122	
Purchase of water for Royal Indian Marine vessels		51,258	
Total Victualling of Officers and Men afloat			2,58,551
Total India converted into £ at R15=£1			£17,237
Purchase of Marine Stores and Coal for the Building, Repair, and Outfit of Ships and Vessels.			
Stores purchased monthly		—2,55,502	
(A) Marine Stores and Coal for the Royal Indian Marine		13,25,333	
(B) Do. do. Local Governments and other Departments		26,77,170	
(C) Do do. the Royal Navy		2,63,184	
Deduct—Debits to Local Governments, other Departments, and the Royal Navy		*29,40,354*	
		10,69,831	
(D) Cost of stores purchased at Home and passed out specially for adjustment in India		38,50,746	
Total Purchase of Marine Stores, etc.			49,20,577
Total India converted into £ at R15=£1			£328,039
In England: Stores for India—	£		
Coal	2,767		
Miscellaneous	133,557		(*a*) £136,324
Total			£464,363
Miscellaneous.			
Piloting and towing, etc., Royal Indian Marine Ships		24,130	
Passage and Conveyance of Officers and Men		33,330	
Repairs and Coal supplied to His Majesty's Ships of War in the Indian Seas and to Royal Indian Marine Ships and Vessels at out-stations		54,976	
Medical Stores		3,188	
Freight on Europe Stores		14,077	
Miscellaneous		17,201	
		1,46,902	
Deduct—Value of imported coal supplied to H. M.'s Ships of War in Indian Seas and of imported stores used on repairs to the "Sphinx"		*990*	
Total Miscellaneous			1,45,912
Total India converted into £ at R15=£1			£9,727
In England—			
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, etc.	£100,000		
Pay and Passage of Marine Officers, etc.	£218		£100,218
Total			£109,945
Non-effective Services.			
Pensions		78,497	78,497
Total India converted into £ at R15=£1		£5,233	
In England—			
Royal Indian Marine Retired Pay	£25,119		
Indian Navy Retired Pay	£1,816	£26,935	£32,168
TOTAL CHARGES IN INDIA			72,07,696
Total India converted into £ at Rs. 15 = £1			£480,513
TOTAL CHARGES IN ENGLAND			£265,000
TOTAL MARINE CHARGES			£745,513

L.—Military Receipts and Services.

(*a*) Includes £28942-15*s*-11*d* for Schedule Measure Expenditure.

No. 69A.—ABSTRACT ACCOUNT of MILITARY WORKS RECEIPTS during the Year 1915-16.

HEADS OF REVENUE.	No. of Items.	INDIA. Director-General of Military Works.	Madras (for Coorg only).	Bombay.	Bengal.	UNITED PROVINCES OF AGRA AND OUDH. United Provinces of Agra and Oudh Proper.	Rajputana.	Punjab.	Burma.	Bihar and Orissa.	CENTRAL PROVINCES AND BERAR. Central Provinces and Berar Proper.	Central India.	Assam.	TOTAL.
IMPERIAL.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rents of buildings	1	6,63,321	40	2,464	587	...	2,055	7,427	83,461	2,058	136	1,115	3,216	7,65,880
Sales of buildings	2	1,19,431	...	...	...	...	...	...	3,865	...	...	...	...	1,23,296
„ barrack furniture	3	—2,629	...	6	...	...	42	...	417	...	44	13	...	—2,107
„ tools and plant	4	8,150	...	...	...	...	...	...	1,201	...	...	...	...	9,351
„ produce	5	2,864	...	115	...	726	...	...	...	...	75	22	...	3,802
„ old materials	6	24,069	...	306	...	...	14	6	256	...	...	...	...	24,651
Value of materials received from old buildings	7	17,346	...	...	...	...	...	...	972	...	...	...	...	18,318
Unclaimed deposits	8	255	...	...	...	...	...	...	...	...	...	...	...	255
Fines, refunds, and miscellaneous	9	5,128	...	1,128	1	...	...	25	1,611	...	...	...	108	8,001
Recoveries of advances made in England	10	1,765	...	...	...	...	...	...	...	...	...	...	...	1,765
Recoveries on account of electric installations	11	41,074	...	...	...	...	...	...	688	...	...	...	...	41,762
Recoveries on water-supply	12	1,64,393	...	14,794	...	...	...	...	3,854	...	...	...	...	1,83,041
TOTAL		10,45,167	40	18,813	588	726	2,111	7,458	96,325	2,058	255	1,150	3,324	11,78,015
						2,837					1,405			
Total India converted into £ at Rs. 15=£1													£	78,534

No. 69B.—ABSTRACT ACCOUNT of EXPENDITURE on MILITARY WORKS during the Year 1915-16.

HEADS OF EXPENDITURE.	INDIA.	Delhi Province.	Madras (for Coorg only).	Bombay.	BENGAL.		UNITED PROVINCES OF AGRA AND OUDH.		Punjab.	Burma.	Bihar and Orissa.	CENTRAL PROVINCES AND BERAR.		Assam.	GRAND TOTAL.
	Director-General of Military Works.				Bengal Proper.	Port Blair.	United Provinces of Agra and Oudh Proper.	Rajputana.				Central Provinces and Berar Proper.	Central India.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IMPERIAL.															
New Works (69C)	(b) 43,17,922	29,539	2,491	9,645	—798	...	109	2,721	6,156	1,07,215	7,250	552	2,612	23,702	45,09,116
Repairs (69D)	41,24,106	...	347	44,457	32,626	4	3,842	11,998	28,533	2,92,293	12,227	2,293	7,919	27,407	45,88,052
Establishment	(c) 23,81,094	5,278	42	10,433	1,523	1	767	4,704	5,785	75,278	2,844	615	2,241	5,210	24,95,815
Tools and Plant	(d) 1,14,730	368	3	665	106	...	53	206	378	5,093	198	42	153	353	1,22,348
Suspense	1,54,488	...	...	...	...	...	...	...	...	...	...	...	...	...	1,54,488
	1,10,92,340	35,185	2,883	65,200	33,457	5	4,771	19,629	40,852	4,79,879	22,519	3,502	12,925	56,672	1,18,69,819
Barrack furniture, including repairs and establishment	(e) 8,38,444	...	...	1,682	...	210	...	3,658	337	47,377	...	...	1,436	32	8,93,176
TOTAL	1,19,30,784	35,185	2,883	66,882	33,457	215	4,771	23,287	41,189	5,27,256	22,519	3,502	14,361	56,704	1,27,62,995
Deduct—Outlay in England	*5,18,909*	...	...	...	...	...	...	...	...	*2,502*	...	...	...	...	*5,21,411*
Net India Military Works	1,14,11,875	35,185	2,883	66,882	33,457	215	4,771	23,287	41,189	5,24,754	22,519	3,502	14,361	56,704	1,22,41,584
Total India converted into £ at Rs. 15=£1															£ 816,106
Charges in England: Stores for India															(a) 34,760
GRAND TOTAL MILITARY WORKS															850,866

(a) Includes £7,015-0-5 for "Schedule Measure Expenditure."
(b) " Rs. 9,65,380 on account of Delhi Cantonment.
(c) " " 75,252 ditto ditto.
(d) " " —371 ditto ditto.
(e) " " 438 ditto ditto.

69C.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS.—NEW WORKS.

PROVINCES.	Accommodation for British Troops.	Accommodation for Native Troops.	Officers' Quarters and Mess Houses.	General Cantonment Works.	Sanitation, Drainage and Water-supplies.	Electric and Mechanical installations for lighting and punkha pulling.	Staff and Miscellaneous Buildings.	Defence Works.	Lines of Communication.	Ordnance Works.	Supply and Transport Corps Works.	Remount Department Works.	Marine Works.	Renewals and Improvements of Buildings.	Grass Farms.	Dairy Farms.	Petty Works.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
Director-General, Military Works—Works other than the Delhi Cantonment	Rs. 7,26,500	Rs. 9,76,750	Rs. 1,03,175	Rs. 4,16,505	Rs. ...	Rs. 69,547	Rs. 2,53,007	Rs. 1,27,365	Rs. 3,57,253	Rs. 3,28,936	Rs. 1,05,785	Rs. 15,228	Rs. 6,892	Rs. 9,995	Rs. 46,232	Rs. 44,225	Rs. ...	Rs. 35,97,395	*Rs. 2,44,853*	Rs. 33,52,542
Delhi Cantonment	1,84,453	4,15,719	...	73,905	1,19,086	71,887	1,00,330	...	...	...	...	...	...	...	...	...	...	9,65,380	...	9,65,380
Delhi Province	18,966	...	...	...	...	10,573	...	...	...	...	...	...	...	...	...	...	...	29,539	...	29,539
Coorg	...	...	...	...	...	...	2,491	...	...	...	...	...	...	...	...	...	...	2,491	...	2,491
Bombay	1,423	1,192	...	5,234	...	...	25	...	...	...	...	...	...	1,771	...	..	...	9,645	...	9,645
Bengal	...	*1,530*	...	...	...	...	565	80	...	...	87	...	...	...	...	...	...	*—798*	...	*—798*
United Provinces of Agra and Oudh	...	...	...	...	...	...	...	...	109	...	...	...	...	...	...	...	...	109	...	109
Rajputana	310	452	356	...	...	...	12,323	...	...	...	1,496	...	...	...	...	...	...	14,937	*12,216*	2,721
Punjab	...	...	...	7	...	...	...	...	1,205	...	443	4,501	...	...	...	...	...	6,156	...	6,156
Burma	8,041	1,635	8,104	55,362	...	...	31,954	...	...	369	1,750	...	...	...	...	...	...	1,07,215	...	1,07,215
Bihar and Orissa	...	...	...	...	...	...	...	...	...	7,250	...	...	...	...	...	...	...	7,250	...	7,250
Central Provinces and Berar	...	...	...	...	...	...	...	...	552	...	...	...	...	...	...	...	...	552	...	552
Central India	...	85	...	*—588*	...	...	3,115	...	...	...	...	...	...	...	...	...	...	2,612	...	2,612
Assam	...	...	60	528	...	...	22,795	17	...	...	302	...	...	...	...	...	...	23,702	...	23,702
TOTAL	9,39,693	13,94,303	1,11,695	5,50,953	1,19,086	1,52,007	4,26,605	1,27,462	3,59,119	3,46,555	1,09,863	19,729	6,892	11,766	46,232	44,225	...	47,66,185	*2,57,069*	45,09,116
																			Total India converted into £ at Rs. 15—£1	**£ 3,00,608**

No. 69D.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS—REPAIRS.

PROVINCES.	Buildings for accommodation of British Troops.	Buildings for accommodation of Native Troops.	Officers' Quarters and Mess Houses.	General Cantonment Works.	Electric and Mechanical installations for lighting and punkha pulling.	Staff and Miscellaneous Buildings.	Defence Works.	Lines of Communication.	Ordnance Works.	Supply and Transport Corps Works.	Remount Department Works.	Marine Works.	Rents of Buildings.	Grass Farms.	Dairy Farms.	Petty Repairs.	GRAND TOTAL.	*Deduct outlay on contribution.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Director-General, Military Works	8,72,665	2,54,212	1,53,485	16,89,591	1,91,089	2,25,908	1,55,648	3,20,299	1,76,234	1,22,149	15,928	17,065	3,54,684	1,626	356	...	45,57,539	*4,33,433*	41,24,106
Coorg	...	...	...	...	...	347	...	...	...	...	...	...	...	...	...	...	347	...	347
Bombay	10,033	2,713	196	24,103	...	2,002	332	1,272	1,484	236	...	...	2,086	...	...	...	44,457	...	44,457
Bengal	...	2,480	115	509	...	3,931	37	1,349	...	20,148	...	...	4,057	...	...	...	32,626	...	32,626
Port Blair	...	...	4	...	...	...	...	...	...	...	...	...	...	...	..	...	4	...	4
United Provinces of Agra and Oudh	...	605	307	1,351	...	106	499	1,104	...	...	...	...	445	...	...	...	4,417	*575*	3,842
Rajputana	3,641	347	1,297	2,225	...	1,157	...	...	23	836	...	...	2,472	...	...	...	11,998	...	11,998
Punjab	...	...	...	533	...	...	...	6,072	...	393	21,535	...	...	...	...	...	28,533	...	28,533
Burma	49,845	31,728	24,399	1,33,938	...	5,544	3,600	701	5,518	21,180	...	...	15,840	...	...	...	2,92,293	...	2,92,293
Bihar and Orissa	...	...	...	...	...	...	...	...	6,355	...	...	...	5,872	...	...		12,227	...	12,227
Central Provinces and Berar	...	419	...	634	...	1,240	...	...	...	...	...	...	...	...	...	...	2,293	...	2,293
Central India	1,875	2,797	1,862	837	...	99	...	...	78	44	...	...	327	...	...	...	7,919	...	7,919
Assam	...	6,858	2,631	10,717	...	942	1,032	247	13	1,001	...	...	3,906	...	...	...	27,407	...	27,407
TOTAL	9,38,059	3,02,159	1,84,296	18,64,438	1,91,689	2,41,276	1,61,148	3,37,044	1,89,705	1,65,987	37,463	17,065	3,89,749	1,626	356	...	50,22,060	*4,34,008*	45,88,052
																		Total India converted into £ at R15=£1	**£ 305,870**

No. 70.—ABSTRACT ACCOUNT OF EXPENDITURE ON SPECIAL DEFENCE WORKS.

	Amount Expended		
	To end of previous year.	During the year.	To end of the year.
EXPENDITURE TO END OF 1901-02.	Rs.	Rs.	s.
India	2,42,50,991	...	2,42,50,991
Converted into £ at R15=£1	£ 1,616,733	£ ...	£ 1,616,733
England	**1,451,683**	...	**1,451,683**
TOTAL TO END OF 1901-02	3,068,416	...	3,068,416
SPECIAL DEFENCE WORKS (1902).			
INDIA.	Rs.	Rs.	Rs.
Armaments.			
Coast Defences, Aden	129,870	146	1,30,016
„ „ Bombay	21,15,857	96	21,15,953
„ „ Madras	1,01,178	...	1,01,178
„ „ Karachi	10,71,372	...	10,71,372
„ „ Burma (Rangoon)	1,23,149	...	1,23,149
„ „ Bengal (Hooghly)	2,97,379	...	2,97,379
„ „ General	1,59,073	5,348	1,64,421
TOTAL	39,97,878	5,590	40,03,468
Freight, etc.—			
Freight-armaments and Electric light plant and stores	69,183	754	69,937
Sub-marine mining	1,34,939	21,057	1,55,996
Minor Works	315	...	315
TOTAL ARMAMENTS	42,02,315	27,401	42,29,716
Special Defences.			
Rangoon	2,62,752	22,687	2,85,439
Baluchistan	74,552	...	74,552
Madras	40,461	...	40,461
Aden	1,31,530	24,575	1,56,105
Bombay	39,39,998	62,494	40,02,492
Karachi	3,39,991	1,072	3,41,063
Bengal (Hooghly)	1,29,765	6,280	1,36,045
TOTAL SPECIAL DEFENCES	49,19,049	1,17,108	50,36,157
ESTABLISHMENT	7,43,369	12,305	7,55,674
TOOLS AND PLANT	67,574	1,119	68,693
SUSPENSE	56,102	44,779	1,00,881
GRAND TOTAL	99,88,409	2,02,712	1,01,91,121
Deduct—Expenditure in England	*44,74,761*	*1,18,771*	*45,93,532*
NET OUTLAY IN INDIA	55,13,648	83,941	55,97,589
Total India converted into £ at R15=£1	£ **367,576**	£ **5,596**	£ **373,172**
Expenditure in England—			
Stores for India	298,318	(a)7,918	306,236
TOTAL EXPENDITURE ON SPECIAL DEFENCE WORKS	665,894	13,514	679,408

(a) Wholly attributable to "Schedule Measure Expenditure."

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1915-16.

Section M.—Provincial Surpluses and Deficits.

Revenue £2,04,771. Expenditure 3,35,711.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	
Adjustment on account of Provincial Services.	71	Contribution between Imperial and Provincial Revenues—				
		Net Contribution to Provincial .	260	2,130,938	...	...
	72	Provincial Balances, Surpluses and Deficits.	261	7,548,379	204,771	335,711
				Total .	204,771	335,711

M.—Provincial Adjustments.

No. 71.—ACCOUNT of CONTRIBUTION(a) BETWEEN IMPERIAL and PROVINCIAL REVENUES during the year 1915-16.

[Credits + Debits — Provincial Revenues.]

NATURE OF CONTRIBUTION.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
Contribution under the Provincial Settlements in order to provide for deficiency of assigned Revenue as compared with assigned Expenditure	Rs. —21,43,000	Rs. —9,38,000	Rs. —7,28,000	Rs. —19,76,000	Rs. +4,86,000	Rs. +12,90,000	Rs. —2,36,000	Rs. +21,40,000	Rs. +6,89,000	Rs. —14,16,000
Special Contribution—										
In consequence of subsequent modifications of the provincial Settlements . . .	+15,92,929	+1,25,652	+25,79,708	+36,72,224	+16,05,345	+14,41,001	+23,17,065	+1,27,685	+47,183	+1,35,08,792
In aid of Famine Expenditure . . .	+2,50,000	+13,70,000	+60,000	+4,50,000	+1,40,000	...	+2,00,000	...	...	+24,70,000
For Police Reforms	...	+3,25,000	...	+3,77,000	...	...	...	+1,74,000	...	+8,76,000
For increase of Expenditure on account of Education	+18,50,000	+14,80,000	+28,70,650	+16,58,500	+9,60,400	+6,93,800	+11,60,500	+6,14,000	+3,97,500	+1,16,85,350
For increase of Expenditure on Sanitation .	+6,25,866	+6,20,000	+5,58,200	+9,07,312	+4,21,672	+3,30,480	+3,33,133	+3,00,000	+50,000	+41,46,663
In aid of Public Works and Miscellaneous Expenditure	+89,007	—51,180	+2,67,895	+1,21,400	+24,700	+7,64,643	+19,46,721	+100	+9,03,241	+40,66,527
In the aid of Provincial Resources generally .	...	...	...	...	+11,26,737	...	...	...	...	+11,26,737
In adjustment of Inter-provincial transactions	...	...	+2,41,166	...	...	...	—48,496	+ 5,000	—1,97,670	...
Total Special Contributions .	+44,07,802	+38,69,472	+65,77,619	+71,86,436	+42,78,854	+32,29,924	+59,08,923	+12,20,785	+12,00,254	+3,78,80,069
TOTAL CONTRIBUTIONS FROM IMPERIAL TO PROVINCIAL	+22,64,802	+29,31,472	+58,49,619	+52,10,436	+47,64,854	+45,19,924	+56,72,923	+33,60,785	+13,89,254	+3,64,64,069
	Net contribution from Imperial to Provincial Rs. 3,64,64,069 converted into £ at Rs. 15=£1 . £									**2,430,938**

(a) Contributions between Imperial and Provincial revenues which were formerly adjusted by addition to or deduction from the Imperial or Provincial share of Land Revenue are now adjusted through a separate head "Transfers between Imperial and Provincial."

No. 72.—ACCOUNT of PROVINCIAL REVENUE, EXPENDITURE, and BALANCES for the Year ended 31st March 1916.

	Opening Balance.	Revenue as per Account No. 9.	TOTAL.	Expenditure as per Account No. 10.	Closing Balance.	PROVINCIAL SURPLUSES. Increase of Balance.	PROVINCIAL DEFICITS. Decrease of Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	1,10,16,052	7,67,70,362	8,77,86,414	7,67,84,198	1,10,02,216	...	13,836
Bombay	1,58,04,277	7,75,59,800	9,33,64,077	7,56,63,179	1,77,00,898	18,96,621	...
Bengal	2,72,60,323	6,34,59,998	9,07,20,321	6,28,01,186	2,79,19,135	6,58,812	...
United Provinces of Agra and Oudh	1,45,06,570	6,90,55,966	8,35,62,536	6,80,27,810	1,55,34,726	10,28,156	...
Punjab	52,21,326	4,88,51,184	5,40,72,510	4,77,17,622	63,54,888	11,33,562	...
Burma	93,25,145	5,54,32,479	6,47,57,624	5,64,05,569	83,52,055	...	9,73,090
Bihar and Orissa	1,54,33,496	3,17,43,975	4,71,77,471	3,28,77,516	1,42,99,955	...	11,33,541
Central Provinces and Berar	97,45,524	2,89,44,628	3,86,90,152	2,86,26,120	1,00,64,032	3,18,508	...
Assam	29,18,778	1,42,88,971	1,72,37,849	1,52,40,070	19,97,779	...	9,51,099
TOTAL . Rs.	11,12,61,591	46,61,07,363	57,73,68,954	46,41,43,270	11,32,25,684	50,35,659	30,71,566
Converted into £ at Rs.15=£1 . £					7,548,379	335,711	204,771
Net Provincial Surplus .						130,940	

M—Provincial Adjustments.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1915-16.

Section N.—Railway, Irrigation and other Capital not charged to Revenue.

Receipts £4,316,745, Disbursements £6,744,723.

Major Heads.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Capital Expenditure on Railways and Irrigation Works not charged to Revenue.	73	General Abstract of Expenditure and Results (Summary)	265	...	...	...
Capital Expenditure on Railways.	73A	Statement of money specifically provided for and of amount expended	266	...	...	...
„ „	73B	„ „ „ summary to end of 1915-16	269	...	...	...
„ „	74	State Railways—Construction	270	...	...	4,776,112
Account of capital raised through Companies towards outlay on State Railways.	74A	Debenture capital raised by Companies	272	...	3,459,579	...
	„	Contributions by Companies from their Provident Fund	272	...	12,667	...
	74B	Detailed Account of East Indian Railway	272	649,471	...	...
	74C	„ „ Eastern Bengal Railway	273	769,512	...	...
	74D	„ „ Oudh and Rohilkhand Railway	274	62,719	...	...
	74E	„ „ North Western Railway	275	294,966	...	...
	74F	„ „ South Indian Railway	276	138,302	...	...
	74G	„ „ Great Indian Peninsula Railway	277	1,739,477	...	...
	74H	„ „ Bombay, Baroda and Central India Railway	278	403,466	...	...
	74I	„ „ Madras and Southern Mahratta Railway	279	...	...	...
	74J	Statement of Progressive Discharge of liabilities through the purchase of Railways	280	...	...	...
	75	Irrigation Works—Construction	284	...	...	812,953
Redemption of Liabilities.	76	Capital Charge involved in Redemption of Liabilities	285	...	...	...
General Public Works Statements.	77	Details of Expenditure on Establishment	286	..	...	...
	78	Charges for Establishment and the percentage it bears to the outlay on works and repairs	294	...	...	...
	78A	Details and distribution of expenditure on Tools and Plant	298	...	...	...
Capital Account of Indian Railway Companies.	79	Capital raised and deposited by Companies	303	...	768,401	375,200
	„	Outlay of Railway Companies and Repayments	303	...	9,431	449,184
	79A	Capital subscribed by Native States	304	...	66,667	...
Initial Expenditure on New Capital at Delhi.	80	Initial Expenditure on New Capital at Delhi.	305	...	...	331,274
		Detailed account of works expenditure—				
	80A	Buildings	306	...	...	...
	80B	Communication	306	...	...	...
	80C	Miscellaneous Public Improvements	306	...	...	...
	80D	Miscellaneous	307	...	...	...
	80E	Maintenance during construction	307	...	...	...
				Total £	**43,16,745**	**6,744,723**

No. 73.—SUMMARY of Capital Expenditure

[£1 is recorded for every 15 rupees in

Years.	No. of Items.	Construction.* Railways. India.	Railways. England.	Railways. Total.	Irrigation. India.	Irrigation. England.	Irrigation. Total.	Total Construction.
1		2	3	4	5	6	7	8
		£	£	£	£	£	£	£
Prior to 1876-77	1	4,513,368	3,727,203	8,240,571	8,194,113	1,191,847	9,385,960	17,626,531
1876-77	2	1,386,129	616,118	2,002,247	679,566	3,096	682,662	2,684,909
1877-78	3	1,659,498	1,146,549	2,806,047	589,872	274	590,146	3,396,193
1878-79	4	1,741,262	683,406	2,424,668	554,256	9,463	563,719	2,988,387
1879-80	5	2,400,184	782,175	3,182,359	442,272	3,206	445,478	3,627,837
1880-81	6	2,421,484	1,265,375	3,686,859	465,613	...	465,613	4,152,472
1881-82	7	1,427,346	802,816	2,230,162	467,880	...	467,880	2,698,042
1882-83	8	1,038,626	448,416	1,487,042	233,571	1,762,582	1,996,153	3,483,195
1883-84	9	1,798,743	769,825	2,568,568	652,481	21,384	673,865	3,242,433
1884-85	10	2,079,703	1,077,705	3,157,408	631,212	4,458	635,670	3,793,078
1885-86	11	2,168,748	1,787,175	3,955,923	503,421	6,594	510,015	4,465,938
1886-87	12	2,365,419	1,321,074	3,686,493	436,569	2,009	438,578	4,125,071
1887-88	13	446,121	1,109,027	1,555,148	410,980	6,919	417,899	1,973,047
1888-89	14	28,925	772,021	800,946	355,254	4,357	359,611	1,160,557
1889-90	15	878,540	997,588	1,876,128	303,975	1,963	305,938	2,182,066
1890-91	16	885,174	1,072,357	1,957,531	378,611	7,306	385,917	2,343,448
1891-92	17	1,431,014	864,309	2,295,323	544,689	10,676	555,365	2,850,688
1892-93	18	2,151,360	1,034,673	3,186,033	392,205	9,391	401,596	3,587,629
1893-94	19	2,012,594	711,971	2,724,565	494,294	13,299	507,593	3,232,158
1894-95	20	2,191,890	799,811	2,991,701	434,563	4,716	439,279	3,430,980
1895-96	21	2,131,577	679,562	2,811,139	501,667	3,612	505,279	3,316,418
1896-97	22	2,648,304	1,146,843	3,795,147	527,984	2,561	530,545	4,325,692
1897-98	23	2,274,908	809,010	3,083,918	488,535	6,573	495,108	3,579,026
1898-99	24	2,548,860	766,839	3,315,699	449,725	3,321	453,046	3,768,745
1899-1900	25	2,901,002	605,337	3,506,339	627,136	10,477	637,613	4,143,952
1900-1901	26	2,755,644	647,002	3,402,646	617,927	7,877	625,804	4,028,450
1901-1902	27	2,685,363	853,201	3,538,564	667,465	12,175	679,640	4,218,204
1902-1903	28	3,109,506	1,529,344	4,638,850	715,734	9,604	725,338	5,364,188
1903-1904	29	3,363,993	1,323,524	4,687,517	675,997	4,332	680,329	5,367,846
1904-1905	30	4,514,478	1,513,784	6,028,262	620,398	7,259	627,657	6,655,919
1905-1906	31	7,424,473	2,057,886	9,482,359	833,354	35,718	869,072	10,351,431
1906-1907	32	5,384,545	2,551,691	7,936,236	1,455,711	85,461	1,541,172	9,477,408
1907-1908	33	7,968,860	2,414,214	10,383,074	1,197,571	100,458	1,298,029	11,681,103
1908-1909	34	6,189,335	3,329,587	9,518,922	1,393,851	68,721	1,462,572	10,981,494
1909-1910	35	4,251,599	2,096,986	6,348,585	1,447,963	49,040	1,497,003	7,845,588
1910-1911	36	7,086,011	1,870,928	8,956,939	1,520,309	69,678	1,589,987	10,546,926
1911-1912	37	4,871,050	2,155,694	7,026,744	1,838,268	92,234	1,930,502	8,957,246
1912-1913	38	6,404,219	2,454,354	8,858,573	1,842,268	37,853	1,880,121	10,738,694
1913-1914	39	20,851,200	2,999,328	23,850,528	1,797,598	74,952	1,872,550	25,723,078
1914-1915	40	8,084,464	2,424,059	10,508,523	1,630,020	63,669	1,693,689	12,202,212
1915-1916	41	3,924,440	852,742	4,777,182	1,297,250	41,973	1,339,223	6,116,405
		146,399,979	56,871,509	203,271,468	39,312,128	3,851,088	43,163,216	246,434,684

* Construction includes purchase, if not effected by means of an annuity or by incurring a *specific* amount of debt. The purchase of the Calcutta £500; in 1870-71, £11,067; in 1874-75, £83,800; in 1875-76, £4,250: total, £566,694. The purchase of the Naihati Railway, under England 1869-70, £1,043,698. The purchase of the Madras Irrigation and Canal Company's Under

† Includes £7,117 in respect of

‡ In stating the figures of the accounts up to 1884-85 the original figures in the published accounts have been recast by distributing the charge for exchange among the respective heads and the revised totals converted at R15=£1.

DISTRIBUTION of Capital Expenditure on State Railways and

State Railways.		India, General.	North-West Frontier.	Madras.	Bombay.
India	R	5,88,47,654	...	...	...
Deduct—Charged to Revenue	R	—2,896	...	...	...
Net—India	R	5,88,50,550	...	...	...
Converted at R15=£1	£	3,923,370	...	...	...
England	£	852,742	...	...	...
Total	£	4,776,112	...	...	...
Irrigation.					
India	R	...	13,96,430	7,50,444	2,77,576
Converted at R15=£1	£	...	93,095	50,030	18,505
England	£	...	...	...	...
Total	£	...	93,095	50,030	18,505

on STATE RAILWAYS and IRRIGATION WORKS.¶

respect of transactions in India.]

No. of Items.	MANNER IN WHICH THE CHARGES FOR CONSTRUCTION IN THE PRECEDING COLUMNS HAVE BEEN RECORDED IN THE ACCOUNTS.							Not charged to Revenue.	TOTAL CONSTRUCTION AS IN COLUMN 8 MET FROM		Capital charge involved by incurring a *specific* amount of debt in purchase, or in the Redemption of Liabilities.	GRAND TOTAL.
	CHARGED AGAINST REVENUE.											
	Famine Insurance.		Frontier Railways prior to 1884-85.	Preliminary Expenditure, etc., on Railways not originally charged to Construction.	Railways other than those in the preceding columns.	Irrigation Works other than those under Famine Insurance.	Total charged against Revenue.		Capital raised through Companies, see Account No. 74-A.	State Funds.		
	Railways.	Irrigation Works.										
	9	10	11	12	13	14	15	16=8—15	17	18	19	20=17+18 +19.
	£	£	£	£	£	£	£	£	£	£	£	£
1	...	...	...	195,638	...	3,552,665	3,748,303	13,878,228	...	17,626,531	...	17,626,531
2	...	...	...	20,331	5,176	53,367	78,874	2,606,035	...	2,684,909	...	2,684,909
3	...	...	...	15,291	18,640	52,728	86,659	3,309,534	...	3,396,193	...	3,396,193
4	...	...	...	109,988	4,534	32,770	147,292	2,841,095	...	2,988,387	...	2,988,387
5	...	...	927,285	296,746	4,457	46,725	1,275,213	2,352,624	...	3,627,837	†9,573,056	13,200,893
6	...	...	1,633,249	12,955	2,899	56,233	1,705,336	2,447,136	...	4,152,472	...	4,152,472
7	454,935	90,299	146,946	89,606	105,219	629	887,634	1,810,408	...	2,698,042	586,300	3,284,342
8	—88,752	175,629	176,202	104,285	40,129	1,491	408,984	3,074,211	...	3,483,195	480,333	3,963,528
9	432,832	188,815	55,073	—188,540	15,936	199	504,315	2,738,118	...	3,242,433	566,261	3,808,694
10	630,971	168,697	...	...	175,667	...	975,335	2,817,743	...	3,793,078	1,314,746	5,107,824
11	392,667	124,538	...	...	421,370	10,453	949,028	3,516,910	...	4,465,938	1,086,045	5,551,983
12	133,333	71,986	...	15,705	122,051	1,673	344,748	3,780,323	...	4,125,071	4,914,546	9,039,617
13	...	60,670	...	...	53,964	1,863	116,497	1,856,550	...	1,973,047	...	1,973,047
14	...	47,024	...	605	14,934	5,994	68,557	1,092,000	...	1,160,557	10,336,049	11,496,606
15	...	47,638	...	9,840	3,315	5,679	66,472	2,115,594	...	2,182,066	...	2,182,066
16	...	49,594	...	37,123	—782	13,756	99,691	2,243,757	...	2,343,448	4,692,557	7,036,005
17	323,197	51,954	...	16,414	108,822	16,968	517,355	2,333,333	...	2,850,688	...	2,850,688
18	656,312	40,529	...	—70	226,324	7,007	930,102	2,657,527	...	3,587,629	...	3,587,629
19	707,303	37,567	...	8,281	49,268	15,570	817,989	2,414,169	...	3,232,158	...	3,232,158
20	371,245	28,740	...	39,326	13,073	14,442	466,826	2,964,154	...	3,430,980	...	3,430,980
21	353,245	25,545	...	13,504	5,107	13,089	410,490	2,905,928	181,132	3,135,286	...	3,316,418
22	...	31,220	...	196	8,500	5,693	45,609	4,280,083	957,134	3,368,558	...	4,325,692
23	...	25,011	...	6,264	2,528	8,476	42,279	3,536,747	653,790	2,925,236	...	3,579,026
24	460,235	7,779	...	8,141	969	9,568	486,692	3,282,055	...	3,768,745	...	3,768,745
25	...	23,930	...	8,784	2,356	15,723	50,793	4,093,159	1,057,487	3,086,465	...	4,143,952
26	...	31,114	...	4,239	—52,068	4,207	—12,508	4,040,958	2,015,610	2,012,840	5,922,350	9,950,800
27	...	70,692	...	81,671	—66,709	61,398	147,052	4,071,152	764,098	3,454,106	...	4,218,204
28	1,625	94,742	...	18,565	54,659	66,405	235,996	5,128,192	1,303,361	4,060,827	...	5,364,188
29	96,605	144,446	...	29,257	26,550	27,985	324,843	5,043,003	...	5,367,846	...	5,367,846
30	115,812	215,012	...	9,177	6,250	51,473	397,724	6,258,195	963,636	5,692,283	...	6,655,919
31	55,278	296,573	...	9,687	7,195	16,305	385,038	9,966,393	1,487,995	8,863,436	12,980,960	23,332,391
32	3,442	356,460	...	14,517	3,236	387,085	764,740	8,712,668	...	9,477,408	...	9,477,408
33	6,561	417,240	...	7,443	—197,975	35,067	268,336	11,412,767	1,897,112	9,783,991	2,144,800	13,825,903
34	70	403,030	...	30,269	415	76,053	509,837	10,471,657	4,278,547	6,702,947	...	10,981,494
35	12,015	432,888	...	13,708	1,246	11,765	471,622	7,373,966	2,459,426	5,386,162	...	7,845,588
36	36,895	359,660	...	4,044	795	26,439	427,833	10,119,093	2,294,278	8,252,648	5,904,100	16,451,026
37	44,275	383,465	...	249	836	10,506	439,331	8,517,915	...	8,957,246	...	8,957,246
38	41,411	426,501	...	...	4,266	45,291	517,469	10,221,225	13,333	10,725,361	...	10,738,694
39	8,576	491,424	...	2,058	1,414	98,864	602,386	25,120,742	34,667	25,688,411	...	25,723,073
40	—1,311	501,311	...	(c)—483	459	69,198	569,174	11,633,038	2,368,577	9,833,635	...	12,202,212
41	—193	500,193	...	...	1,263	(b)26,077	527,340	5,589,065	3,472,246	2,644,159	...	6,116,405
	5,248,584	6,421,916	2,938,755	1,044,814	1,196,288	4,956,879	21,807,236	224,627,448	26,202,429	220,232,255 (a)	60,502,103	306,936,787

and South-Eastern Railway is included in the following years: under India in 1868-69, £134,925: under England in 1868-69, £332,152; in 1869-70, 1871-72, £30,000. The purchase of the East India Irrigation Company's Undertaking, under England, in 1868-69, £14,000; and in takings, under England, in 1882-83, £1,762,582; in 1883-84, £12,785; in 1884-85, £702; in 1885-86, £2,144.
R1,06,750 Debt incurred in India.

(a) Includes £400,000 capital subscribed by the Jaipur Durbar towards outlay on the Nagda-Muttra Railway. (Account No. 79A.)
(b) For details *vide* Accounts Nos. 48A, 60-B and 75.

(c) Survey outlay brought on to Construction Account—	R	£
Cawnpore Banda Railway	—7,250	—483

IRRIGATION WORKS not charged to REVENUE, by PROVINCES, during 1915-16.

Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
...	...	...	...	...	...	18,950	5,88,66,604
...	...	...	...	...	...	18,950	16,054
...	...	...	...	...	...	...	5,88,50,550
...	...	...	...	...	...	...	3,923,370
...	...	...	...	...	...	...	852,742
...	...	...	...	...	...	...	4,776,112
...	9,37,313	42,44,401	14,28,407	..	26,13,589	...	1,16,48,160
...	62,488	282,960	95,227	...	174 239	...	776,544
...	6,935	27,988	...	...	1,486	...	36,409
...	69,423	310,948	95,227	...	175,725	...	812,953

N.—Ry., Irrn. and other Capl. not charged to Revenue.

No. 73A.—STATEMENT of MONEY specifically provided for CAPITAL EXPENDITURE on RAILWAYS and of AMOUNT expended in 1915-16.

Amount specifically provided.	£	Expenditure.	£
Borrowed for Railway purposes under the East India Loans Act.	3,250,000	State Railways (see Account No. 73, column 4).	4,777,182
Capital Receipts from Railway Companies (see Accounts Nos. 74A and 79).	3,865,447	Capital expenditure by Railway Companies (see Account No. 79).	439,753
Capital subscribed by Native States towards outlay on State Railways.	66,667		
Appropriation from Famine grant for avoidance of debt.	425,305		
Appropriation from Famine grant for protective Railways (see Account No. 73, column 9).	—193	Discharge of Indian Midland Railway Debentures	407,500
Appropriation from Revenue for other Railways (see Account No. 73, column 13).	1,263	Discharge of Temporary Loans issued under East India Loans Act for Railway purposes.	3,250,000
Excess over amount specifically provided (see below).	1,265,946		
TOTAL	8,874,435	TOTAL	8,874,435

NOTE.—The excess of Expenditure shown above is accounted for as follows :—

	£	£
Loan issued in India	3,332,400	
Net receipts under heads of Debt, Deposits and Advances other than items included above	2,393,268	5,725,668
Deduct—		
Excess of Expenditure (charged to Revenue) over Revenue	1,188,661	
Capital expenditure not charged to Revenue on Works other than Railways	1,144,227	
Cash Balance increased	2,126 834	4,459,723
Total (see above)		1,265,946

No. 73 B.—Summary of Amounts provided for Capital Expenditure on Railways and Annual Expenditure thereof from 1905-1906 to end of 1915-1916.

No. 73B.—Summary of Amounts provided for CAPITAL EXPENDITURE on RAILWAYS

(1) Year.	RESOURCES SPECIFICALLY PROVIDED FOR CAPITAL EXPENDITURE ON RAILWAYS.								OTHER	
	(2)* Loans for Railway purposes issued under the East Indian Loans Act.	(3) Capital Receipts from Railway Companies.	(4) Capital contributed by Native State towards outlay on State Railways.	(5) Appropriation from Famine Grant for Avoidance of Debt.	(6) Appropriation from Famine Grant for Protective Railways.	(7) Appropriation from Revenue for other Railways.	(8) Moiety of Profits on Rupee coinage.	(9) Total "Resources specifically provided" (Cols. 2 to 8).	(10) Revenue. Surplus(+) or Deficit(—).	(11) Loans issued in India.
	£	£	£	£	£	£	£	£	£	£
1905-06	12,089,146	1,452,321	...	512,262	55,278	16,882 (*a*)	...	14,125,889	2,091,854	2,666,667
1906-07	2,000,000	—*254,440*	...	332,383	3,442	17,753 (*b*)	...	2,099,138	1,589,340	3,000,000
1907-08	8,632,947	2,243,776	...	250,000	6,561	—*190,532* (*c*)	1,123,604	12,066,356	300,615	1,666,667
1908-09	6,842,053	5,298,853	...	250,000	70	30,684 (*d*)	51	12,421,711	—*3,737,710*	1,333,333
1909-10	10,569,573	2,457,210	66,667	475,338	12,015	14,953 (*e*)	...	13,595,756	606,641	1,666,667
1910-11	6,724,820	2,381,519	...	601,095	36,895	4,839 (*f*)	...	9,749,168	3,936,287	1,000,000
1911-12	3,355,103	17,497	...	457,967	44,275	(*g*) 1,085	...	3,875,927	3,940,334	1,333,333
1912-13	3,000,000	578,079	...	343,203	41,411	4,266	...	3,966,959	3,107,634	2,000,000
1913-14	...	4,752,147	200,000	342,489	8,576	(*h*) 3,472	...	5,306,684	2,312,423	2,000,000
1914-15	3,250,000	(*k*) 4,548,590	66,666	220,115	—*1,311*	(*i*) 223	...	8,084,283	—*1,785,270*	3,333,333
1915-16	3,250,000	3,865,447	66,667	425,305	—*193*	1,263	...	7,608,489	—*1,188,661*	3,332,400
	59,713,642	27,340,999	400,000	4,210,157	207,019	—*95,112*	1,123,655	92,900,360	11,173,487	23,332,400

* When a loan under the East India Loans Act is issued at a premium, the nominal amount is entered in this column and the premium against Revenue in the year of issue or by the provision from Revenue of a sinking fund estimated to be sufficient to accumulate the amount in the latter case the cash proceeds. The issue in 1905-1906 of £10,089,146 stock direct to stockholders of the Bombay, Baroda and Central no charge was made to Revenue on account of the difference between the nominal amount of the stock and the amount of cash of which it was

(*a*) Includes £9,687 previously charged to Revenue brought on to Capital account of 1905-06 without financial adjustment.
(*b*) Ditto £14,517 ditto ditto 1906-07 ditto.
(*c*) Ditto £7,443 ditto ditto 1907-08 ditto ; £198,155 expended from Local
(*d*) Ditto £30,269 ditto ditto 1908-09 ditto.
(*e*) Ditto £13,708 ditto ditto 1909-10 ditto.
(*f*) Ditto £4,044 ditto ditto 1910-11 ditto.
(*g*) Ditto £249 ditto ditto 1911-12 ditto.
(*h*) Ditto £2058 ditto ditto 1913-14 ditto.
(*i*) Ditto £—483 and £247 ditto ditto 1914-15 ditto.
(*j*) £13,355,280 transferred from Capital Account of Railway Companies to State Railway Construction without financial adjustment.
(*k*) £212,523 Receipts and £164,141 Expenditure transferred from "Deposits" to Capital Account of Indian Railway Companies, *vide*

and Annual Expenditure thereof from 1905-1906 to end of 1915-1916.

Resources.					Capital Expenditure on Railways.				
(12) Net Receipts under Debt Deposits and Advances, other than items shown separately.	(13) Cash Balances reduced (+) or increased (—).	(14) Deduct—Capital expenditure not charged to Revenue on Works other than Railways.	(15) Total "Other Resources" (columns 10 to 14).	(16) Total Provision (columns 9 and 15).	(17) On State Railways (including purchased lines worked by Companies).	(18) By Railway Companies (other than those working purchased lines).	(19) Discharge of Liabilities.	(20) Purchase of Lines.	(21) Total Expenditure (columns 17 to 20).
£	£	£	£	£	£	£	£	£	£
836,900	794,375	—*556,194*	5,833,602	19,959,491	9,482,359	—*362,528*	250,000	10,589,660	19,959,491
279,311	4,282,927	—*797,627*	8,353,951	10,453,089	7,936,236	1,766,953	749,900	...	10,453,089
142,840	—*2,655,163*	—*845,722*	—*1,390,763*	10,675,593	10,383,074	—*342,181*	634,700	...	10,675,593
3,012,820	—*99,330*	—*983,489*	—*474,376*	11,947,335	9,518,922	562,613	1,865,800	...	11,947,335
4,744,756	—*9,415,504*	—*1,052,349*	—*3,449,789*	10,145,967	6,348,585	2,117,982	1,679,400	...	10,145,967
2,303,534	—*3,636,225*	—*1,203,888*	2,399,708	12,148,876	8,956,939	—*1,375,963*	2,317,900	2,250,000	12,148,876
3,683,544	—*2,141*	—*1,541,523*	7,413,547	11,289,474	7,026,744	986,530	3,276,200	...	11,289,474
2,266,482	2,660,647	—*1,523,223*	8,511,540	12,478,499	8,858,572	1,142,327	2,477,600	...	12,478,499
572,260	5,316,780	—*1,729,396*	8,472,067	13,778,751	(*j*) 23,350,528	(*j*) —11,352,977	1,281,200	...	13,778,751
(*k*) 2,792,944	1,073,415	—*1,483,541*	3,930,881	12,015,164	10,508,523	(*k*)1,503,641	...	...	12,015,164
2,393,268	—*2,126,834*	—*1,144,227*	1,265,946	8,874,435	4,777,182	439,753	3,657,500	...	8,874,435
23,028,659	—*3,807,053*	—*12,861,179*	40,866,314	133,766,674	107,647,664	—4,910,850	18,190,200	12,839,660	133,766,674

is credited to Revenue. When a loan is issued for cash at a discount, the discount is made good from Revenue either by being charged of the discount by the date at which the loan can be redeemed : in the former case the nominal amount of the loan is entered in this column, India Railway Company, in substitution for part of the cash payable on the purchase of the undertaking, was an exceptional transaction ; accepted as the equivalent ; and the nominal amount of the stock was entered in this column.

Funds on the Mayavaram-Mutupet Railway has been dropped out of this account without financial adjustment.

foot note (*d*) to account No. 79.

No. 74.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE

PROVINCES AND RAILWAYS.	No. of Items.	EXPENDITURE DURING THE YEAR. Construction (including Plant and Rolling-stock).	General Charges.	Stores and Advances.	DEDUCT. *Receipts on Capital Account.*	DEDUCT. *Stores and advances paid for in previous years and charged to works in current year in excess of payments on the same Account.*	NET OUTLAY.
IMPERIAL.		R	R	R	R	R	R
India, General.							
1. Assam-Bengal { Part I	1	24,187	...	...	...	...	24,187
1. Assam-Bengal { Part II	1	67,72,184	1,42,383	...	*1,297*	*2,81,551*	66,31,719
2. Aden Railway	2	1,82,587	11,969	93,736	...	...	2,88,292
3. Bombay, Baroda and Central India	3	69,78,759	1,17,951	...	...	*10,44,726*	60,51,984
4. Burma	4	...	...	...	...	...	...
5. „ Extensions	5	2,20,046	23,865	37,842	...	...	2,81,753
6. Bengal Nagpur	6	91,58,136	—283	...	*16,121*	*25,78,898*	65,92,834
7. East Indian	7	1,28,37,653	1,14,561	...	*5,728*	*32,04,416*	97,42,070
8. Eastern Bengal System	8	1,12,28,428	1,69,494	1,53,668	*8,918*	...	1,15,42,672
Rajabhat Khawa Dalsinghpara		38,178	—1,457	...	*79*	*12*	36,630
Rangyia-Tangla		1,666	...	...	...	...	1,666
Singjani-Fulchhari		10,684	—431		*164*	*388*	9,701
9. Great Indian Peninsula	9	2,95,55,316	4,82,876	...	*20,873*	*39,25,160*	2,60,92,159
Agra-Delhi Chord		9,795	—570	...	...	...	9,225
Baran-Kotah		...	...	...	...	...	...
Bhopal		14,686	...	...	...	...	14,686
Cawnpore-Banda		63,403	1,260	...	*4*	...	64,659
10. Jodhpur-Hyderabad (British Section)	10	23,921	...	25	...	...	23,946
11. Lucknow-Bareilly	11	...	...	...	...	...	...
12. Lower Ganges Bridge—Hardinge Bridge	12	—13,61,738	2,00,836	...	*3,17,101*	*3,97,231*	—18,75,234
13. Madras and Southern Mahratta	13	...	...	...	...	...	...
Bezwada Extension		4,029	...	...	...	...	4,029
Dhone Kurnool		980	...	...	...	...	980
14. North Western	14	93,23,876	36,101	...	*—332*	*49,35,824*	44,24,485
Laki Pezu Tank		8,02,614	64,479	...	*3,946*	*1,96,597*	6,66,550
15. Oudh and Rohilkhand	15	25,06,846	...	...	...	*15,66,063*	9,40,783
16. South Indian	16	20,43,933	8,352	40,139	*17,897*	...	20,74,527
Coonoor-Ootacamund		2,518	—16	...	...	*165*	2,337
Dharmapuri-Hosur Extension		—3,160	—113	87	*—290*	...	—2,896
Tinnevelly-Quilon (British Section)		—10,439	...	...	...	...	—10,439
Ditto (Native State Section)		1,471	...	...	...	...	1,471
17. Tirhoot State Railway and Extensions	17	1,58,613	3,455	...	*362*	*6,95,584*	—5,33,878
Khagria Roserah	...	1,11,475	27,447	...	...	*19,607*	1,19,315
Samastipur-Roserah Extension							...
18. Bilaspur-Etawah	18	...	...	...	...	...	...
19. Frontier Railway Reserve Material	19	...	...	...	...	*1,364*	—1,364
20. Ganges Bridge	20	...	...	...	...	...	...
21. Nagpur-Chhattisgarh Depreciation Account	21	...	...	...	...	...	...
22. Petroleum Operations, Baluchistan	22	...	...	...	...	...	...
23. Ranaghat-Bhagwangola	23	...	...	...	...	...	...
24. Sabarmati-Dholka	24	...	...	...	...	...	...
25. Southern Mahratta (Depreciation on works)	25	...	...	...	...	...	...
26. Umaria Colliery (Depreciation on works)	26	...	...	...	...	...	...
27. Vizagapatam-Raipur	27	...	...	...	...	...	...
28. Warora Colliery	28	116	...	...	*33,354*	...	—33,238
29. State Railway Stores	29	...	...	...	...	*79,076*	—79,076
30. Expenditure in England for Stores purchased and remaining unappropriated	30	...	...	...	...	14,67,749	—14,67,749
TOTAL IMPERIAL		9,07,30,763	14,02,159	3,25,497	*4,25,222*	*2,03,94,411*	7,16,38,786
PROVINCIAL.							
Assam.							
31. Jorhat	31	13,787	...	5,163	...	...	18,950
TOTAL CONSTRUCTION OF STATE RAILWAYS		9,07,44,550	14,02,159	3,30,660	*4,25,222*	*2,03,94,411*	7,16,57,736
		Total converted into £ at R15=£1				£	4,777,182

Charged to Revenue	Famine Relief and Insurance	India	£ —193
		England	£ ...
	Construction of Railways charged against Revenue		£ 1,263
	Preliminary Expenditure, etc., not originally charged to Construction		£ ...
Not charged to Revenue	India		£ 3,923,370
	England		£ 852,742
		TOTAL	£ 4,777,182

on the CONSTRUCTION of STATE RAILWAYS during, and to the end of, the Year 1915-1916.

No. of Items.	TOTAL EXPENDITURE TO END OF THE YEAR. Construction (including Plant and Rolling stock).	General Charges.	Stores and Advances.	TOTAL.	*Deduct—Receipts on Capital Account.*	NET OUTLAY.	REMARKS.
	R	R	R	R	R	R	
1	55,89,061	...	...	55,89,061	...	55,89,061	
	10,69,79,477	7,14,324	6,52,339	10,83,46,140	*14,602*	10,83,31,538	
2	1,82,587	11,969	93,736	2,88 292	...	2,88,292	
3	29,02,80,737	1,28,78,091	1,31,05,202	31,62,64,030	(*a*) *38,91,935*	31,23,72,095	*See* Account No. 74H.
4	9,07,26,632	69,03,995	...	9,76,30,627	*2,18,303*	9,74,12,324	(*a*) Includes Rs. 1,85,000 Contribution by the Palanpur Durbar.
5	3,41,09,124	32,40,312	3,09,488	3,76,58,924	...	(*b*)3,76,58,924	(*b*) Includes Rs. 25,638 expended on the Daga Loop.
6	24,90,56,437	—283	—25,78,898	24,64,77,256	*16,121*	(*d*)24,64,61,135	*See* Account No. 74B.
7	36,72,46,191	76,47,913	1,35,69,495	38,84,63,599	*1,02,95,663*	37,81,67,936	*See* Account No. 74C.
8	25,06,25,618	96,10,229	1,84,04,122	27,86,39,969	*17,15,635*	27,69,24,334	
	10,22,672	99,306	1	11,21,979	*723*	11,21,256	
	11,61,879	1,19,994	...	12,81,873	*4,974*	12,76,899	
	19,60,925	1,40,439	...	21,10,364	*2,653*	21,07,711	
9	26,50,06,459	63,85,011	1,83,89,318	28,97,80,788	*48,85,096*	28,48,95,692	*See* Account No. 74G.
	1,40,75,644	6,83,158	...	1,47,58,802	*2,612*	1,47,56,190	
	43,71,317	2,88,593	...	46,59,910	*12,138*	46,47,772	
	37,26,379	3,62,124	...	40,88,503	*4,111*	(*c*) 40,84,392	(*c*) Represents amount contributed by the Government for Construction: Rs. 40, 3,822 and Survey Charges Rs. 60,570.
	74,90,358	4,03,904	...	78,94,262	*2,289*	78,91,973	
10	41,35,683	3,05,800	5,199	44,46,682	*1,430*	44,45,252	
11	48,24,362	3,06,580	...	51,30,942	*9,803*	51,21,139	
12	3,46,78,988	32,67,923	2,85,380	3,82,32,291	*4,70,733*	3,77,61,558	
13	12,98,38,069	62,12,807	...	13,60,50,876	*1,58,615*	13,58,92,261	*See* Account No. 74I.—Includes Rs. 1,65,78,416 outlay on Bellary-Kistna Railway.
	11,31,934	1,17,275	...	12,49,259	*2,472*	12,46,787	
	9,26,094	82,803	...	10,08,897	*228*	10,08,669	
14	69,66,41,969	2,88,20,215	2,66,44,609	75,21,06,793	*81,09,765*	74,39,97,028	*See* Account No. 74E.
	22,54,133	2,36,386	1,33,019	26,23,538	*4.518*	26,19,020	
15	11,76,01,888	27,33,888	52,84,883	12,56,20,659	*35,59,945*	12,20,60,714	*See* Account No. 74D.
16	9,07,79,820	52,81,001	86,23,551	10,46,84,372	*64,63,910*	9,82,20,462	*See* Account No. 74F.
	39,85,372	3,06,583	11,797	43,03,752	*1,086*	43,02,666	
	17,61,284	3,62,084	15,243	21,38,611	*371*	21,38,240	
	38,97,189	4,55,244	...	43,52,433	...	43,52,433	
	1,06,28,520	11,96,740	...	1,18,25,260	...	1,18,25,260	
17	8,99,85,009	42,09,325	20,98,239	9,62,92,573	*1,80,63,174*	7,82,29,399	(*d*) Includes overdraft and advances of the Bengal Nagpur Railway Company amounting to Rs. 20,17,70,996 at end of 31st December 1910 treated as State outlay, and capital stock held by the Secretary of State amounting to Rs. 70,665.
	28,28,911	2,38,245	3,894	30,71,050	...	30,71,050	
18	75,132	...	...	75,132	...	75,132	
19	...	33,545	43,23,771	43,57,316	*22*	43,57,294	
20	76,416	...	...	76,416	...	76,416	
21	6,57,038	...	...	6,57,038	...	6,57,038	
22	1,19,198	...	...	1,19,198	*11*	1,19,187	
23	2,77,036	25,676	...	3,02,712	*262*	3,02.450	
24	59,900	...	...	59,900	...	59,900	
25	5,27,071	...	...	5,27,071	...	5,27,071	
26	1,82,672	...	...	1,82,672	...	1,82,672	
27	2,45,035	...	...	2,45,035	...	2,45,035	
28	11,08,257	3,775	...	11,12,032	*65.841*	10,46,191	
29	25,960	...	—8,168	17,792	*2,520*	15,272	
30	...	...	38,197	38,197	...	38,197	
	2,89,28,64,487	10,36,93,974	10,94,04,417	3,10,59,62,878	*5,79,81,561*	3,04,79,81,317	
31	10,14,618	41,247	41,274	10,97,139	*6,443*	10,90,696	
	2,89,38,79,105	10,37,35,221	10,94,45,691	3,10,70,60,017	*5,79,88,004*	3,04,90,72,013	

£	203,271,468	
£	5,159,549	*See* Account No. 48C.
£	89,035	*See* Account No. 48C.
£	4,135,043	*See* Account No. 50 and No. 64.
£	1,044,814	
£	137,441,566	
£	55,401,461	
£	203,271,468	

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 74A.—Account of Capital raised through Companies towards outlay on State Railways during, and to end of, the Year 1915-1916.

		East Indian.	South Indian.	Great Indian Peninsula.	Bombay, Baroda and Central India.	Total.
During the year 1915-16.						
Debentures raised (net). Nominal amount	£	3,500,000	...	...	...	3,500,000
Debentures raised (net). Cash received	£	3,459,579	...	...	...	3,459,579
Receipts converted into rupees	R	5,18,93,694	...	...	...	5,18,93,694
Ditto reconverted into £ at R15=£1	£	3,459,579	...	...	...	3,459,579
Contribution from Provident Fund		...	...	...	1,90,000	1,90,000
Ditto converted into £ at R15=£1	£	...	...	...	12,667	12,667
To 31st March 1916.						
Debentures raised (net). Nominal amount	£	18,500,000	3,828,248	3,500,000	1,000,000	26,828,248
Debentures raised (net). Cash received	£	17,748,542	3,806,494	3,253,158	959,364	25,767,558
Receipts converted into rupees	R	27,07,02,709	5,71,35,901	4,87,97,364	1,43,90,464	39,10,26,438
Ditto reconverted into £ at R15=£1	£	18,046,847	3,809,060	3,253,158	959,364	26,068,429
Contribution from Provident Fund and advances by the Home Board	R	...	...	...	20,10,000	20,10,000
Ditto converted into £ at R15=£1	£	...	...	...	134,000	134,000

No. 74B.—CAPITAL ACCOUNT of the East Indian Railway during, and to end of, the Year 1915-1916.

Details of Capital Outlay.		During the year.	To end of previous year.	Total.
Debt incurred in, or created for, the purchase of the Line:				
Debentures and Debenture Stock	£	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity	£	...	5,115,939	5,115,939
India 3½ per cent. Rupee Debt issued in redemption of portion of Annuity (R1,06,750)	£	...	7,117	7,117
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£	...	223,630	223,630
Total Debt		...	12,039,882	12,039,882*
Capital Outlay incurred since purchase of Line:				
Purchase of Tarkessur Railway	R	2,14,901	29,88,071	32,02,972
Overdrawn Capital to 31st December 1879	„	...	26,45,269	26,45,269
Capital Account: Preliminary Expenses	„	900	10,54,760	10,55,660
Land	„	6,94,087	1,14,15,097	1,21,09,184
Formation	„	6,56,698	1,79,32,738	1,85,89,436
Bridge-work	„	9,09,972	3,05,34,461	3,14,44,433
Fencing	„	1,53,471	37,89,101	39,42,572
Electric telegraph	„	8,922	5,38,714	5,47,636
Ballast and Permanent-way	„	13,45,985	7,04,31,787	7,17,85,772
Stations and Buildings	„	13,05,540	5,08,69,849	5,21,75,389
Plant	„	2,96,569	1,35,42,851	1,38,39,420
Ferries, etc.	„	...	18,98,277	18,98,277
Rolling-stock	„	60,92,782	13,91,98,898	14,52,91,680
General Charges	„	1,14,561	75,33,352	76,47,913
New Minor Works	„	15,529	3,89,867	4,05,396
Suspense Accounts	„	*—32,04,415*	1,67,73,911	1,35,69,496
Commission, etc., on Loans	„	9,49,273	35,03,348	44,52,621
Collieries Block	„	1,93,023	36,67,450	38,60,473
Capital Outlay incurred since purchase of Line	„	97,47,798.	37,87,15,801	38,84,63,599
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Cash Deposits, etc., made over to the new undertaking	„	...	*8,22,167*	*8,22,167*
(2) Stores made over to the new undertaking	„	...	*76,65,340*	*76,65,340*
(3) Sale proceeds of surplus stores and dismantled buildings, etc.	„	*5,728*	*18,02,428*	*18,08,156*
Total Deductions	„	*5,728*	*1,02,89,935*	*1,02,95,663*
Net Capital Outlay since purchase of Line	R	97,42,070	36,84,25,866	37,81,67,936
Ditto ditto converted into £ at R15=£1	£	**649,471**	**24,561,725**	**25,211,196**
Total Debt and Capital Outlay	£	649,471	36,601,607	37,251,078
Charged in England	£	...	12,032,765	12,032,765
Charged in India	£	649,471	24,568,842	(a) 25,218,313

(a) Includes the debt of £7,117 (R 1,06,750) incurred in India on the purchase

*£57,521 and £2,474,146 have been cancelled during the year and to end of the year, respectively, by Sinking Fund purchase. Capital obligations (not included in debt shown above) to the extent of £226,248 and £4,262,150 have also been discharged during and to end of the year by annuity payments, *vide* Account No. 74-J., page 280.

No. 74C.—CAPITAL ACCOUNT of the EASTERN BENGAL RAILWAY during, and to end of, the Year 1915-1916.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debentures and Debenture Stock taken over	£	...	811,616	811,616
Debentures discharged in anticipation of purchase	„	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	„	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock	„	...	108	108
India 3 per cent. Stock issued in purchase of the undertaking of the Bengal Central Railway Company (£500,000) and in payment of Compensation to Secretary and Clerks, etc. (£514)	„	...	500,514	500,514
TOTAL DEBT	„	...	2,070,298	2,070,298*
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Purchase of Ranaghat-Krishnagar Railway	R	...	7,12,147	7,12,147
Overdrawn Capital to 30th June 1884 (Eastern Bengal Railway)	„	...	4,24,484	4,24,484
Ditto ditto 1905 (Bengal Central Railway)	„	...	77,61,963	77,61,963
Capital Account: Preliminary Expenses	„	—*1,317*	11,16,981	11,15,664
Land	„	8,67,716	1,25,17,631	1,33,85,347
Formation	„	8,93,008	1,90,83,804	1,99,76,812
Bridge-work	„	1,67,978	2,75,18,276	2,76,86,254
Fencing	„	49,332	43,22,902	43,72,234
Electric Telegraph	„	...	41,848	41,848
Ballast and Permanent-way	„	7,42,483	5,67,64,533	5,75,07,016
Stations and Buildings	„	16,02,119	3,43,01,167	3,59,03,286
Plant	„	7,08,552	70,41,847	77,50,399
Ferries, etc.	„	—*7,02,609*	43,46,985	36,44,376
Rolling-stock	„	69,01,166	6,17,65,092	6,86,66,258
General Charges	„	1,69,494	94,40,735	96,10,229
Suspense Accounts	„	1,53,668	1,82,50,454	1,84,04,122
Exchange	„	...	16,77,530	16,77,530
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	„	1,15,51,590	26,70,88,379	27,86,39,969
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores made over to the new undertaking	„	...	*7,27 879*	*7,27,879*
(2) Other receipts on Capital Account	„	*8,918*	*9,78,838*	*9,87,756*
Total Deductions	„	*8,918*	*17,06,717*	*17,15,635*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R	1,15,42,672	26,53,81,662	27,69,24,334
Ditto ditto converted into £ at R15=£1	£	**769,512**	**17,692,110**	**18,461,622**
TOTAL DEBT AND CAPITAL OUTLAY	£	769,512	19,762,408	(*a*)20,531,920
CHARGED IN ENGLAND	„	416,474	10,310,372	10,726,846
CHARGED IN INDIA	„	353,038	9,452,036	9,805,074

(*a*) Made up as under:—

	£
Eastern Bengal to close of 1892-93	3,147,860
Northern Bengal do. do.	1,618,815
Dacca do. do.	446,699
Assam Behar do. do.	844,377
Kaunia-Dhurla do. do.	64,834
Barsoi-Kissengunge do. do.	88,679
Gauhati extension to close of 1910-11	841,887
Outlay on the system from 1893-94 to 1915-16	13,478,769
TOTAL CAPITAL OUTLAY IN INDIA AND ENGLAND	20,531,920

* £4,361 and £170,794 have been cancelled during the year and to end of the year, respectively, by Sinking Fund purchase. Capital obligations (not included in debt shown above) to the extent of £23,035 and £430,426 have also been discharged during and to end of the year by annuity payments— *vide* Account No. 74 J., page 280.

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 74D.—CAPITAL ACCOUNT of the OUDH AND ROHILKHAND RAILWAY during, and to end of, the Year 1915-1916.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF LINE :				
Discharge of Debentures of the Company which fell due in May, June and August 1888, in anticipation of purchase	£	...	1,885,000	1,885,000
Purchase of the property of the Company	„	...	5,036,049	5,036,049
Amount of Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase	„	...	3,415,000	3,415,000
TOTAL DEBT	„	...	10,336,049	10,336,049
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE :				
Capital Account : Preliminary Expenses	R	...	4,73,955	4,73,955
Land	„	20,244	31,91,887	32,12,131
Formation	„	8,408	40,88,739	40,97,147
Bridge-work	„	1,16,461	1,64,50,063	1,65,66,524
Fencing	„	19,847	34,77,858	34,97,705
Ballast and Permanent-way	„	3,37,473	3,81,09,149	3,84,46,622
Stations and Buildings	„	2,43,141	1,57,05,260	1,59,48,401
Plant	„	67,098	24,31,915	24,99,013
Rolling-stock	„	16,94,174	3,11,66,216	3,28,60,390
General Charges	„	...	27,33,888	27,33,888
Suspense Accounts	„	*—15,66,063*	68,50,946	52,84,883
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	„	9,40,783	12,46,79,876	12,56,20,659
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.* :—				
(1) Value of Stores and Cash made over to the new undertaking	„	...	*33,02,053*	*33,02,053*
(2) Other Receipts on Capital Account	„	...	*2,57,892*	*2,57,892*
Total Deductions	„	...	*35,59,945*	*35,59,945*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R	9,40,783	12,11,19,931	12,20,60,714
Ditto ditto converted into £ at R15=£1	£	**62,719**	**8,074,662**	**8,137,381**
TOTAL DEBT AND CAPITAL OUTLAY	£	62,719	18,410,711	(a)18,473,430
CHARGED IN ENGLAND	„	68,538	15,420,841	15,489,379
CHARGED IN INDIA	„	*—5,819*	2,989,870	2,984,051

(a) Made up as under :—

Outlay on the Oudh and Rohilkhand Railway, including Lucknow-Rai Bareili section to close of 1894-95		10,715,115
„	Barcilly-Rampur-Moradabad Railway to close of 1894-95	498,903
„	Cawnpore-Burhwal (metre gauge) section to close of 1896-97	145,966
„	Rai Bareli-Benares section to close of 1897-98	508,322
Outlay on the Allahabad-Fyzabad Railway		684,249
Ditto	Allahabad-Jaunpur	237,979
Ditto	Balaman-Sitapur	143,168
Ditto	Rosa-Sitapur	216,367
Ditto	Gajroula-Chandpur	48,379
Ditto	Akbarpur-Tanda	27,747
Ditto	Dhakia-Sambhal	45,325
Ditto	Allahabad-Rai-Bareili-Cawnpore	767,953
Outlay from 1895-96 to 1915-1916		4,433,957
	TOTAL £	18,473,430

No. 74E.—CAPITAL ACCOUNT of the NORTH-WESTERN RAILWAY during, and to end of, the Year 1915-1916.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE SIND, PUNJAB AND DELHI LINE:				
India 3½ per cent. Stock issued in redemption of portion of Annuity	£	...	4,911,621	4,911,621*
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Purchase of Kalka-Simla Railway	₹	...	46,24,786	46,24,786
Overdrawn Capital to 31st December 1885	„	...	28,70,470	28,70,470
Ditto ditto of Kalka-Simla Railway	„	...	1,16,65,186	1,16,65,186
Capital Account: Preliminary Expenses	„	...	46,22,142	46,22,142
Land	„	3,19,175	97,74,092	1,00,93,267
Formation	„	66,144	7,83,91,689	7,84,57,833
Bridge-work	„	1,42,015	11,74,26,266	11,75,68,281
Fencing	„	1,82,868	71,98,346	73,81,214
Electric Telegraph	„	*—3,339*	3,76,230	3,72,891
Ballast and Permanent-way	„	18,69,802	16,83,79,118	17,02,48,920
Stations and Buildings	„	18,37,890	8,20,18,531	8,38,56,421
Plant	„	1,16,725	1,66,97,365	1,68,14,090
Ferries	„	*—6,067*	10,37,428	10,31,361
Rolling-stock	„	47,98,663	17,27,80,564	17,75,79,227
General Charges	„	36,100	2,87,84,114	2,88,20,214
Suspense Accounts	„	*—49,35,823*	3,15,80,433	2,66,44,610
Exchange	„	...	94,55,880	94,55,880
Open line maintenance	„	...	...	...
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	„	44,24,153	74,76,82,640	75,21,06,793
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Cash Deposits, etc., made over to the new undertaking	„	...	*53,63,357*	*53,63,357*
(2) Stores made over to the new undertaking	„			
(3) Other receipts on Capital Account	„	*—332*	27,46,740	27,46,408
Total Deductions	„	*—332*	*81,10,097*	*81,09,765*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	₹	44,24,485	73,95,72,543	74,39,97,098
Ditto ditto converted into £ at ₹15=£1	**£**	**294,966**	**49,304,836**	**49,599,802**
TOTAL DEBT AND CAPITAL OUTLAY	£	294,966	54,216,457	54,511,423(*a*)
CHARGED IN ENGLAND	£	455,156	32,086,928	32,542,084
CHARGED IN INDIA	£	*—160,190*	22,129,529	21,969,339

(*a*) **Made up as under:—**

		£
Outlay on the Sind, Punjab and Delhi Railway:—		
	Redemption of Annuities	4,911,621
	Overdrawn Capital	191,365
„	Indus Valley Railway to close of 1884-85	5,060,775
„	Punjab Northern, Northern and Southern Sections to close of 1884-85	5,090,157
„	Sind-Pishin, Southern Section ditto	942,096
„	Jech Doab K. K. Thal	2,138,669
„	Shoikat Road-Chichoki to close of 1912-13	525,806
„	Ladhran Khanewal ditto 1913-14	283,936
„	Saiaikala Havelian ditto 1914-15	294,307
„	Kalabagh Bannu ditto ditto	415,339
„	Jakhal Hissar ditto ditto	193,989
„	Jullundhar Hoshiarpore ditto ditto	124,530
„	North Western system from 1885-86 to 1915-16	34,338,833
	TOTAL	54,511,423

* £16,615 and £1,377,918 have been cancelled during the year and to end of the year, respectively, by Sinking Fund purchase. Capital obligations (not included in debt shown above) to the extent of £70,780 and £1,292,842 have also been discharged during, and to end of the year, by annuity payment —*vide* Account No. 74 J., page 280.

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 74F.—CAPITAL ACCOUNT of the SOUTH INDIAN RAILWAY during, and to end of, the Year 1915-1916.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debentures of the Company for which the Secretary of State incurred the liability on the purchase of the undertaking	£	...	1,070,000	1,070,000
Purchase of the property of the Company 4,197,557				
Less—Capital deposited by the New Company *1,000,000*	£	...	3,197,557	3,197,557
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	£	...	425,000	425,000
TOTAL DEBT	£	...	4,692,557	4,692,557
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Purchase of the Nilgiri Railway	R	...	35,42,217	35,42,217
Capital Account: Preliminary Expenses	„	...	7,85,762	7,85,762
Land	„	*—46,013*	29,63,420	29,17,407
Formation	„	53,829	57,63,819	58,17,648
Bridge-work	„	60,934	1,43,12,820	1,43,73,754
Fencing	„	25,306	11,72,967	11,98,273
Electric Telegraph	„	479	1,65,676	1,66,155
Ballast and Permanent-way	„	33,862	1,45,22,519	1,45,56,381
Stations and Buildings	„	2,21,062	1,06,43,733	1,08,64,795
Plant	„	7,189	25,86,017	25,93,206
Ferries	„	88,457	27,80,912	28,69,369
Rolling Stock	„	15,98,828	2,92,21,428	3,08,20,256
General Charges	„	8,352	52,72,649	52,81,001
Suspense Accounts	„	40,139	85,83,412	86,23,551
Exchange	„	...	2,42,360	2,42,360
Value of Stores transferred from—				
Section north of Katpadi	„	...	...	...
Azhikhal-Mangalore	„	...	...	...
Morrappur-Dharmapuri	„	...	16,278	16,278
Tirrupatur-Krishnagiri	„	...	15,959	15,959
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	„	20,92,424	10,25,91,948	10,46,84,372
De luct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*—				
(1) Value of Stores and Cash made over to the new undertaking	„	...	*49,61,839*	*49,61,839*
(2) Other Receipts on Capital Account	„	*17,897*	*14,84,174*	*15,02,071*
Total Deductions	„	*17,897*	*64,46,013*	*64,63,910*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R	20,74,527	9,61,45,935	(a) 9,82,20,462
Ditto ditto converted into £ at R15=£1	**£**	**138,302**	**6,409,729**	**6,548,031**
TOTAL DEBT AND CAPITAL OUTLAY	£	138,302	11,102,286	11,240,588
CHARGED IN ENGLAND	£	...	5,904,799	5,904,799
CHARGED IN INDIA	£	138,302	5,197,487	5,335,789

(a) Includes R19,29,194 for Tirrupatar-Krishnagiri and Morrappur-Dharmapuri.

No. 74G.—CAPITAL ACCOUNT of the GREAT INDIAN PENINSULA RAILWAY during, and to end of, the Year 1915-16.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase		...	2,701,450	2,701,450
Amount of Debentures of the Company for which the Secretary of State incurred the liability on purchase	£	...	3,220,900	3,220,900
Annual Debentures of the Indian Midland Railway Company for which the Secretary of State incurred the liability on purchase		...	3,654,100	3,654,100
Amount of the Share Capital of the Indian Midland Railway Company discharged by the Secretary of State	£	...	2,250,000	2,250,000
TOTAL DEBT	£	...	11,826,450	11,826,450(a)
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 30th June 1900	₹	...	25,81,999	25,81,999
Indian Midland Railway	„	...	4,26,30,847	4,26,30,847
Capital Account: Preliminary Expenses	„	*—155*	6,29,459	6,29,304
Land	„	24,49,669	95,98,111	1,20,47,780
Formation	„	28,18,867	1,74,51,937	2,02,70,804
Bridge-work	„	11,50,165	1,35,77,891	1,47,28,056
Fencing	„	7,63,834	31,59,075	39,22,909
Electric Telegraph	„	8,798	81,752	90,550
Ballast and Permanent-way	„	71,54,542	4,59,17,789	5,30,72,331
Stations and Buildings	„	50,25,107	3,28,79,500	3,79,04,607
Plant	„	5,38,689	57,02,022	62,40,711
Rolling-stock	„	87,47,262	5,93,49,414	6,80,96,676
General Charges	„	4,82,876	49,59,240	54,42,116
Collieries General Block Account	„	8,98,538	10,43,439	19,41,977
Suspense Accounts	„	*—39,25,160*	2,23,14,478	1,83,89,318
Exchange	„	...	8,47,908	8,47,908
Commission, etc., on Loans	„	...	9,42,895	9,42,895
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	„	2,61,13,032	26,36,67,756	28,97,80,788
Deduct—Value of Stores, Cash deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores made over to the new Undertaking	„	...	*47,65,118*	*47,65,118*
(2) Other Receipts on Capital Account	„	*20,873*	*99,105*	*1,19,978*
Total Deductions	„	*20,873*	*48,64,223*	*48,85,096*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	₹	2,60,92,159	25,88,03,533	28,48,95,692
Ditto ditto converted into £ at ₹15=£1	**£**	**1,739,477**	**17,253,569**	**18,993,046**
TOTAL DEBT AND CAPITAL OUTLAY	£	1,739,477	29,080,019	30,819,496
CHARGED IN ENGLAND	£	...	12,364,106	12,364,106
CHARGED IN INDIA	£	1,739,477	16,715,913	18,455,390

(a) Capital obligations (not included in debt shown above) to the extent of £493,222 and £6,276,739 have been discharged during, and to end of, the year, respectively, by annuity payments—*vide* Account No. 74 J., page 280.

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 74H.—CAPITAL ACCOUNT of the Bombay, Baroda and Central India Railway during, and to end of, the Year 1915-1916.

Details of Capital Outlay.		During the year.	To end of previous year.	Total.
Debt incurred in, or created for, the purchase of the Line:				
Amount of the Debentures for which the Secretary of State incurred the liability on purchase	£	...	2,391,300	2,391,300
India 3 per cent. Stock issued in part payment of the purchase price of the Company's undertaking	„	...	10,089,146	10,089,146
Total Debt	£	...	12,480,446	12,480,446
Capital Outlay incurred since purchase of Line:				
Overdrawn Capital to 31st December 1905	℞	...	1,55,79,224	1,55,79,224
Capital Account: Preliminary Expenses	„	*—768*	27,37,343	27,36,575
Land	„	8,32,645	61,01,720	69,34,365
Formation	„	6,83,362	2,14,50,909	2,21,34,271
Bridge-work	„	*—54,995*	3,72,52,905	3,71,97,910
Fencing	„	1,62,196	60,93,980	62,56,176
Electric Telegraph	„	18,852	5,74,350	5,93,202
Ballast and Permanent-way	„	11,52,104	7,40,70,927	7,52,23,031
Stations and Buildings	„	24,85,463	3,92,24,183	4,17,09,646
Plant	„	27,670	67,92,779	68,20,449
Rolling-stock	„	16,72,231	6,82,41,580	6,99,13,811
General Charges	„	1,17,950	1,27,60,140	1,28,78,090
Suspense Accounts	„	*—10,44,726*	1,41,49,928	1,31,05,202
Loss by Exchange	„	...	49,08,971	49,08,971
Charges for underwriting capital	„	...	2,73,107	2,73,107
Total Capital Outlay incurred since purchase of Line	„	60,51,984	31,02,12,046	31,62,64,030
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
Stores made over to the new undertaking	„	...	*37,06,935*	*37,06,935**
Contribution by the Palanpur Durbar	„	...	1,85,000	1,85,000
Total Deductions	„	...	*38,91,935*	*38,91,935*
Net Capital Outlay since purchase of Line	„	60,51,984	30,63,20,111	31,23,72,095
Ditto ditto converted into £ at Rs. 15=£1	**£**	**403,466**	**20,421,340**	**(a)20,824,806**
Total Debt and Capital Outlay	£	403,466	32,901,786	33,305,252
Charged in England	£	...	14,922,436	14,922,436
Charged in India	£	403,466	17,979,350	18,382,816

(a) Made up as under:—

	£
Rajputana-Malwa to close of 1910-11	10,503,653
Nagda-Muttra to close of January 1911*	2,770,660
Godhra Rutlam Nagda, 1910-11	1,285,969
Rewari Phulera Chord „	382,380
Palanpur Deesa	16,380
Bayana Agra to end of 1913-14	287,525
Broach Jambusar to end of 1914-15	88,577
Bombay, Baroda and Central India to end of 1915-16	5,489,662
Total	20,824,806

* The receipts on Capital Account of the Nagda-Muttra Railway and the metre-gauge sections amounting to R3,31,944 transferred to the Sub-heads of the account concerned by book adjustment.

No. 74I.—CAPITAL ACCOUNT of the MADRAS AND SOUTHERN MAHRATTA RAILWAY* during, and to end of, the Year 1915-1916.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Amount of the Debentures for which the Secretary of State incurred the liability on purchase	£	...	2,144,800	2,144,800
TOTAL	„	...	2,144,800	(b)2,144,800
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 31st December 1907	Rs.	...	(a)4,45,03,258	(a)4,45,03,258
Capital Account: Preliminary Expenses	„	...	4,30,401	4,30,401
Land	„	...	17,61,377	17,61,377
Formation	„	...	66,75,339	66,75,339
Bridge-work	„	...	2,13,01,843	2,13,01,843
Fencing	„	...	5,87,294	5,87,294
Electric Telegraph	„	...	38,443	38,443
Ballast and Permanent-way	„	...	2,23,30,636	2,23,30,636
Stations and Buildings	„	...	63,75,777	63,75,777
Plant	„	...	10,19,340	10,19,340
Ferries	„	...	58,771	58,771
Rolling-stock	„	...	97,31,585	97,31,585
General Charges	„	...	46,38,384	46,38,384
Suspense Accounts	„	...	...	...
TOTAL CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	„	...	11,94,52,448	11,94,52,448
Deduct—				
Receipts on Capital Account	„	...	*63,310*	*63,310*
South Indian Railway share of old Madras Railway obsolete stores	„	...	*75,293*	*75,293*
Total Deductions	„	...	*1,38,603*	*1,38,603*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	„	...	11,93,13,845	(c)*11,93,13,845
Ditto ditto converted into £ at R15=£1	£	...	7,954,257	7,954,257
TOTAL DEBT AND CAPITAL OUTLAY	£	...	10,099,057	10,099,057
CHARGED IN ENGLAND	„	...	2,478,087	2,478,087
CHARGED IN INDIA	„	...	7,620,970	7,620,970

(a) Made up as under:—

i. Over draft of the Madras Railway Company at 31st December 1907. (Sterling) converted into rupees at R15=1£	1,15,43,282
ii. Over draft of Southern Mahratta Railway Capital at 31st December 1907	10,11,476
iii. Advance (£2,129,900) made to the Southern Mahratta Railway Company to 31st December 1907	3,19,48,500
	4,45,03,258

*Includes:—

Madras Railway obsolete stores		—75,293
Hospet-Kattur, Bellary-Royadrug	22,93,454	
Guntakul-Mysore, Katpadi-Dharmavaram	59,32,519	7,48,85,880
North East Line (Madras Railway)	6,66,59,907	11,93,13,845

(b) Capital obligations (not included in debt shown above) to the extent of £116,141 and £809,326 have been discharged during, and to end of the year, respectively, by annuity payments *vide* Account No. 74 J., page 280.

(c) Excludes Rs. 1,65,78,416 on account of outlay on Bellary-Kistna Railway, the detail of which is not available.

N.—Ry. Irrn. and other Cap. not charged to Revenue.

No. 74J.—STATEMENT showing the PROGRESSIVE DISCHARGE of *Liabilities* incurred through the PURCHASE of RAILWAYS during, and to end of, the Year 1915-1916.

RAILWAY.	CAPITAL OBLIGATIONS BEING DISCHARGED BY MEANS OF ANNUITY.				AMOUNT OF CAPITAL DISCHARGED BY ANNUITY PAYMENTS.		CAPITAL OBLIGATIONS BEING DISCHARGED BY SINKING FUNDS.			AMOUNT OF STOCK CANCELLED BY SINKING FUNDS PURCHASES.	
	Price payable in respect of extinguished Capital Stock.	Deduct. Portion of Obligation discharged by creation of India Stock.	Deduct. New Company Stock issued in exchange for portion of Annuity.	Balance being net amount in course of discharge by Annuity.	During 1915-16.	To end of 1915-16.	India Stock issued in exchange for Annuities.	India Stock issued in exchange for Debenture Stocks.	Total Liability in process of discharge by Sinking Fund.	During 1915-16.	To end of 1915-16.
	£	£	£	£	£	£	£	£	£	£	£
East Indian	32,750,000	7,282,366	...	25,467,634	226,248	4,262,150	7,573,467	80,765	7,654,232	(a) 57,521	2,474,146
Eastern Bengal	3,391,917	542,070	...	2,849,847	23,035	430,426	541,055	67,713	608,768	(b) 4,361	170,794
Scinde, Punjab and Delhi	14,009,124	4,911,216	...	9,097,908	70,780	1,292,842	4,911,621	...	4,911,621	(c) 16,615	1,377,918
Great Indian Peninsula	34,859,218	...	1,750,000	33,109,218	493,222	6,276,730	...	...	...	...	...
Madras	12,819,558	...	1,500,000	11,319,558	116,141	809,326	...	...	...	...	...
TOTAL £	97,829,817	12,735,652	3,250,000	81,844,165	929,426	13,071,474	13,026,143	148,478	13,174,621	78,497	4,022,858

NOTE.—In lieu of purchase and cancellation of India Stock during three quarters of the year
(a) £61,499 War loan 4½ per cent. Stock 1925-45 and £22,350
(b) £4,586 „ „ „ „ 1,616
(c) £37,772 „ „ „ „ 26,772
Exchequer 5 per cent Bonds 1920 were purchased on account of the Sinking Fund in respect of this Railway.

No. 75.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of MAJOR IRRIGATION WORKS during, and to end of, the YEAR 1915-1916.

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.						
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.
MAJOR IRRIGATION WORKS. Imperial.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
N.-W. Frontier.														
Paharpur Canal	...	...	...	...	...	...	...	7,83,790	1,09,325	12,329	...	9,05,444	...	9,05,444
Lower Swat River Canal	...	...	...	430	430	...	430	31,80,534	7,90,501	1,13,478	1,11,502	41,96,015	*5,586*	41,90,429
Upper " " "	11,79,315	2,84,728	12,750	*—79,340*	13,97,453	*7,177*	13,90,276	1,48,33,424	28,16,558	8,88,070	2,94,099	1,88,32,151	*46,700*	1,87,85,451
Kabul River Canal	4,654	1,000	70	...	5,724	...	5,724	9,78,789	1,16,680	14,364	...	11,09,833	...	11,09,833
TOTAL	11,83,969	2,85,728	12,820	*—78,910*	14,03,607	*7,177*	13,96,430	1,97,76,537	38,33,064	10,28,241	4,05,601	2,50,43,443	*52,286*	2,49,91,157
Deduct—Outlay charged against Revenue (Account No. 63A)	...	...	...	...	...	...	...	*18,85,212*	*4,00,327*	*63,168*	...	*23,48,707*	*1,620*	(*a*) *23,47,087*
(Account No. 48A)	...	...	...	...	...	...	...	*21,17,589*	*4,88,868*	*63,309*	...	*26,69,766*	*3,966*	(*b*) *26,65,800*
	11,83,969	2,85,728	12,820	*—78,910*	14,03,607	*7,177*	13,96,430	1,57,73,736	29,43,869	9,01,764	4,05,601	2,00,24,970	*46,700*	1,99,78,270
Madras.														
Divi Pumping Project	8,679	1,849	3,923	...	14,451	...	14,451	10,13,026	1,92,714	6,73,509	...	18,79,249	*377*	18,78,872
Godavari Delta System	1,15,380	19,264	6,989	...	1,41,633	...	1,41,633	96,78,871	22,65,625	9,23,978	...	1,28,68,474	*1,526*	1,28,66,948
Kistna Delta System	61,187	10,890	....	...	72,077	*392*	71,685	1,18,83,282	26,45,375	7,00,074	...	1,52,28,981	*18,410*	1,52,10,571
Penner River Canals System	8,722	442	...	...	9,164	...	9,164	45,93,372	9,54,480	1,44,158	...	56,92,010	*2,808*	56,89,202
Cauvery Delta System	51,836	9,051	...	...	60,887	...	60,887	32,92,208	6,92,532	95,901	...	40,80,641	*1,985*	40,78,656
Srivaikuntam Anicut System	14,517	2,999	...	...	17,516	...	17,516	12,62,739	3,12,801	10,524	...	15,86,064	*369*	15,85,695
Kurnool Cuddapah Canal	84,170	17,867	...	...	1,02,037	...	1,02,037	2,27,96,694	1,94,972	383	...	2,29,92,051	*2,24,115*	2,27,67,939
Barur Tank Project	...	...	...	...	...	...	...	3,35,755	76,701	6,931	...	4,19,397	*22*	4,19,375
Toludor Project	1,42,395	24,449	1,07,116	...	2,73,960	*280*	2,73,680	2,65,632	38,325	2,99,326	...	6,03,283	*280*	6,03,003
Periyar Project	25,811	3,580	...	...	29,391	...	29,391	78,85,774	16,43,240	7,67,347	...	1,02,96,361	*14,997*	1,02,81,364
Nagavalli River Project	14,151	2,631	*—4,660*	...	12,122	...	12,122	12,75,081	2,53,033	92,312	...	16,20,426	*1,377*	16,19,049
Cheyeru Anicut System	11,300	2,429	...	...	13,729	...	13,729	3,47,484	78,737	...	...	4,26,221	...	4,26,221
Poiney " "	339	63	...	...	402	...	402	1,93,438	44,383	38	...	2,37,859	...	2,37,859
Lower Coleroon "	16,726	3,596	...	...	20,322	...	20,322	15,47,017	3,08,521	14,059	...	18,69,597	...	18,69,597
Shatiatope "	*—574*	*—123*	...	...	*—697*	...	*—697*	8,10,403	1,04,724	115	...	9,15,245	...	9,15,245
Tirukkoiylur "	88	18	...		106	...	106	3,01,870	64,889	...	...	3,66,759	...	3,66,759
TOTAL	5,54,727	99,005	1,13,368	...	7,67,100	*672*	7,66,428	6,74,82,609	98,71,352	37,28,660	...	8,10,82,621	*2,66,266*	8,08,16,355
Deduct—Outlay charged against Revenue (Account No. 63A)	*13,210*	*2,771*	...	...	*15,981*	...	*15,981*	*31,86,616*	*6,57,742*	*14,637*	...	*38,58,995*	...	*38,58,995*
Do. do. 33 Famine Relief	...	...	...	...	...	...	...	*37,422*	...	...	...	*37,422*	...	(*c*)*37,422*
Do. do. Account No. 48A	...	...	...	...	...	...	...	*4,420*	...	...	...	*4,420*	...	(*d*)*4,420*
	5,41,517	96,234	1,13,368	...	7,51,119	*672*	7,50,447	6,42,54,151	92,13,610	37,14,023	...	7,71,81,784	*2,66,266*	7,69,15,518
Carried forward { Outlay on Construction	17,38,696	3,84,733	1,26,188	*—78,910*	21,70,707	*7,849*	21,62,858	8,72,59,146	1,37,04,416	47,56,901	4,05,601	10,61,26,064	*3,18,552*	10,58,07,152
" met from Revenue	13,210	2,771	...	...	15,981	...	15,981	72,31,259	15,46,937	1,41,114	...	89,19,310	*5,586*	89,13,724

(*a*) Imperial . R18,78,602
Provincial . R 4,68,485
R23,47,087

(*b*) Lower Swat River Canal.
(*c*) Kurnool Canal.
(*d*) Shatiatope.

No. 75.—Detailed Account of Capital Expenditure on the Construction of Major Irrigation Works during, and to end of, the Year 1915-1916—*contd.*

Province and Canals.	Expenditure during the year.							Total Expenditure to end of the year						
	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.
MAJOR IRRIGATION WORKS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial.														
Brought forward { Outlay on Construction	17,38,696	3,84,733	1,26,188	*—78,910*	21,70,707	*7,849*	21,62,858	8,72,59,146	1,37,04,416	47,56,901	4,05,601	10,61,26,064	*3,18,552*	10,58,07,512
„ met from Revenue	*13,210*	*2,771*	...	...	*15,981*	...	*15,981*	*72,31,259*	*15,46,937*	*1,41,114*	...	*89,19,310*	*5,586*	*89,13,724*
Bombay.														
Desert Canal	...	...	...	...	...	...	...	21,31,975	4,83,276	25,677	...	26,40,928	*37*	26,40,891
Begari Canal	497	38	3	...	538	...	538	20,11,618	3,54,235	6,279	...	23,72,162	*19*	23,72,143
Eastern Nara Works	80,129	20,503	1,163	...	1,01,795	...	1,01,795	53,54,328	13,40,349	71,723	...	67,66,440	*176*	67,66,264
Hathmati Canal and Kharicut	...	...	...	...	...	...	...	10,05,077	2,24,186	13,189	...	12,42,452	*1,469*	12,40,983
Pravara River Works—Lakh Canal	...	...	...	...	...	...	...	2,64,529	68,641	19,477	...	3,52,647	*201*	3,52,446
Kadva River Works	...	...	...	...	...	...	...	7,60,525	1,88,801	22,555	...	9,71,881	*140*	9,71,741
Krishna Canal	1,191	257	18	...	1,466	...	1,466	7,33,562	1,54,935	2,544	...	8,91,041	...	8,91,041
Lower Panjhra River Works	...	...	...	...	...	...	...	3,67,303	74,888	3,228	...	4,45,419	*37*	4,45,382
Ekruk Tank	...	...	...	...	...	...	...	10,07,089	2,12,509	9,713	...	12,29,311	*1,194*	12,28,117
Mutha Canal	1,33,815	28,770	2,007	...	1,64,592	...	1,64,592	63,35,850	11,34,906	1,27,540	*—1,136*	75,97,160	*12,328*	75,84,832
Umharwah Canal	3	...	...	...	3	...	3	6,31,221	1,34,478	2,349	...	7,68,048	...	7,68,048
Jamrao Canal	1,30,978	31,191	2,176	...	1,64,345	...	1,64,345	67,42,834	14,45,069	1,78,594	4,606	83,71,103	*981*	83,70,122
Dad Canal	9,310	4,396	307	...	14,013	...	14,013	21,71,613	3,70,602	19,004	...	25,61,219	*34*	25,61,185
Nasrat Canal	*—3,118*	...	...	...	*—3,118*	...	*—3,118*	15,60,017	2,53,410	6,875	...	18,20,302	*158*	18,20,144
Naulakhi Canal	...	...	...	...	...	...	...	4,876	236	...	...	5,112	...	5,112
Mahiwah Canal	...	...	...	...	...	...	...	11,25,004	2,43,877	9,500	...	13,78,381	*6*	13,78,375
Sukkur Barrage	...	...	...	...	...	...	...	*—284*	...	...	...	*—284*	...	*—284*
Total	3,52,805	85,155	5,674	...	4,43,634	...	4,43,634	3,22,07,207	66,84,398	5,18,247	3,470	3,94,13,322	*16,780*	3,93,96,542
Deduct—Outlay charged against Revenue (Account No. 63A)	*1,55,006*	*29,027*	*2,025*	...	*1,66,058*	...	*1,66,058*	*24,88,821*	*5,21,195*	*28,322*	*—1,136*	*30,37,202*	*490*	*30,36,712*
	2,17,799	56,128	3,649	...	2,77,576	...	2,77,576	2,97,18,386	61,63,203	4,89,925	4,606	3,63,76,120	*16,290*	3,63,59,830
Bengal.														
Midnapur Canal	...	...	...	...	...	...	...	54,89,391	19,32,548	9,18,751	...	83,40,690	*31,558*	83,09,132
Tidal Canal	...	...	...	...	...	...	...	18,26,103	5,83,411	1,42,304	...	25,51,818	*1,013*	25,50,805
Total	...	...	...	...	...	...	...	73,15,494	25,15,959	10,61,055	...	1,08,92,508	*32,571*	1,08,59,937
Deduct—Outlay charged against Revenue (Account No. 63A)	...	...	...	...	...	...	...	*5,81,658*	*1,42,125*	*1,00,933*	...	*8,24,716*	*98*	*8,24,618*
	...	...	...	...	...	...	...	67,33,836	23,73,834	9,60,122	...	1,00,67,792	*32,473*	1,00,35,319

United Provinces of Agra and Oudh.														
Ganges Canal	5,46,617	36,335	5,528	13,815	6,52,295	—8,886	6,61,181	2,94,11,132	50,57,915	11,93,024	4,48,895	3,61,10,966	2,35,123	3,58,75,843
Lower Ganges Canal	7,554	1,623	2,269	—6,499	4,947	1,205	3,742	3,07,45,112	62,22,254	19,93,764	3,45,120	3,93,06,250	4,77,482	3,88,28,768
Agra Canal	44,297	9,226	644	—1,074	53,093	51	53,042	90,89,771	19,88,039	3,71,453	60,883	1,15,10,146	53,139	1,14,57,007
Eastern Jumna Canal	30,815	5,962	4,008	—11,732	29,053	2,864	26,189	39,91,077	7,87,426	62,707	60,889	49,02,099	27,967	48,74,132
Dun Canals	5,743	1,190	83	—557	6,459	...	6,459	11,48,628	1,72,393	11,341	18,739	13,51,101	1,350	13,49,751
Bijnor Canals	1,289	272	19	...	1,580	101	1,479	2,70,661	41,195	1,669	...	3,13,525	335	3,13,190
Gorai Canal	2,44,136	31,654	15,806	—2,352	2,89,244	...	2,89,244	4,85,906	69,186	54,515	2,391	6,11,998	...	6,11,998
TOTAL	8,80,451	1,36,262	28,357	—8,399	10,36,671	—4,665	10,41,336	7,51,42,287	1,43,38,408	36,88,473	9,36,917	9,41,06,085	7,95,396	9,33,10,689
Deduct—Outlay charged against Revenue (Account No. 63A)	...	...	...	...	...	...	...	11,58,025	1,89,922	9,264	...	13,57,211	1,253	(a)13,55,958
	8,80,451	1,36,262	28,357	—8,399	10,36,671	—4,665	10,41,336	7,39,84,262	1,41,48,486	36,79,209	9,36,917	9,27,48,874	7,94,143	9,19,54,731
Punjab.														
Western Jumna Canal, including Sirsa Branch	14,092	3,264	228	—2,957	14,627	...	14,627	1,31,33,983	33,28,042	2,18,035	2,13,768	1,68,93,828	11,481	1,68,82,347
Upper Bari Doab Canal	3,96,559	64,583	9,191	—1,30,448	3,39,885	...	3,39,885	1,61,15,876	34,98,534	9,15,877	6,17,160	2,11,47,447	16,955	2,11,30,492
Lower Bari Doab Canal	6,89,646	2,66,057	—668	—47,244	9,07,791	15,658	8,92,133	1,55,23,306	27,30,133	15,12,988	9,62,469	2,07,28,896	61,932	2,06,66,964
Sirhind Canal	96,398	1,244	227	—33,899	63,970	...	63,970	1,75,06,353	46,55,089	21,05,216	1,85,971	2,44,52,629	1,07,518	2,43,45,111
Upper Chenab Canal	9,88,881	2,62,485	17,270	—73,930	11,94,706	248	11,94,458	2,69,42,097	42,33,534	16,84,694	8,11,497	3,36,71,822	47,319	3,36,24,503
Lower Chenab Canal	1,99,042	28,227	1,987	—1,36,486	92,770	...	92,770	2,52,11,027	47,27,007	6,33,304	4,75,965	3,10,47,303	14,403	3,10,32,900
Upper Sutlej Inundation Canal	9,215	1,630	114	365	11,324	...	11,324	13,75,654	2,95,113	24,680	22,063	17,17,510	156	17,17,354
Sidhnai Canal	...	...	...	—966	—966	...	—966	9,45,656	2,64,186	38,039	43,087	12,90,968	224	12,90,744
Upper Jhelum Canal	17,39,988	3,04,133	—54,192	—75,074	19,14,855	19,894	18,94,961	3,16,25,962	44,03,626	44,79,029	11,67,874	4,16,76,491	95,195	4,15,81,296
Lower Jhelum ,,	17,738	3,583	250	—7,898	13,673	...	13,673	1,26,54,475	21,86,574	3,62,658	4,13,455	1,56,17,102	40,462	1,55,76,640
Indus Inundation Canal	1,31,232	25,618	1,787	—11,250	1,47,387	...	1,47,387	24,08,716	4,58,384	25,033	64,842	29,56,975	63,616	28,93,359
TOTAL	42,82,791	9,60,824	—23,806	—5,19,787	47,00,022	35,800	46,64,222	16,34,43,045	3,07,80,222	1,19,99,553	49,78,151	21,12,00,971	4,59,261	21,07,41,710
Deduct—Outlay charged against Revenue (Account No. 63A)	...	...	...	...	...	...	...	15,34,505	3,62,147	54,520	...	19,51,172	63,696	18,87,476
	42,82,791	9,60,824	—23,806	—5,19,787	47,00,022	35,800	46,64,222	16,19,08,540	3,04,18,075	1,19,45,033	49,78,151	20,92,49,799	3,95,565	20,88,54,234
Burma.														
Mandalay Canal Project	59,061	11,180	—14	...	70,227	...	70,227	47,01,614	8,78,847	94,047	...	56,74,508	12,469	56,62,039
Shwebo Canal Project	—19,450	6,460	—415	...	—13,405	...	—13,405	46,55,637	9,21,644	1,63,985	...	57,41,266	22,204	57,19,062
Mon Canal Project	61,972	18,843	—1,019	...	79,797	...	79,797	43,97,967	9,56,804	1,43,072	...	54,97,843	25,366	54,72,477
Yeu Canal Project	3,11,642	92,899	4,972	1,101	4,10,614	1,917	4,08,697	23,33,551	6,15,849	87,047	9,587	30,46,034	5,596	30,40,438
Twante Canal Project	9,01,372	30,271	—53,490	—1,140	8,86,013	2,922	8,83,091	63,54,089	2,74,182	14,301	1,009	66,43,581	13,449	66,30,132
TOTAL	13,14,598	1,68,653	—49,966	—39	14,33,246	4,839	14,28,407	2,24,42,858	36,47,326	5,02,452	10,596	2,66,03,232	79,084	2,65,24,148
Deduct—Outlay charged against Revenue (Account No. 63A)	...	...	...	...	...	...	...	2,79,124	1,05,398	5,935	...	3,90,457	...	(b) 3,90,457
	13,14,598	1,68,653	—49,966	—39	14,33,246	4,839	14,28,407	2,21,63,734	35,41,928	4,96,517	10,596	2,62,12,775	79,084	2,61,33,691
Carried forward { Outlay on Construction	85,69,341	17,35,627	86,447	—6,07,135	97,84,280	43,823	97,40,457	38,78,10,037	7,16,70,729	2,25,26,681	63,34,735	48,83,42,182	17,01,644	48,66,40,538
„ met from Revenue	1,48,216	31,798	2,025	...	1,82,039	...	1,82,039	1,32,73,392	28,67,724	3,40,088	—1,136	1,64,80,068	71,123	1,64,08,945

(a) Imperial . R6,87,635
Provincial . R6,68,323
13,55,958

(b) Imperial . Rs. 33,715
Provincial . 3,56,714
3,90,457

No. 75.—Detailed Account of Capital Expenditure on the Construction of Major Irrigation Works during, and to end of, the Year 1915-1916—*concluded.*

Provinces and Canals.	Expenditure during the year.							Total Expenditure to end of the year.						
	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Accounts.*	Net Total.	Works.	Establishment.	Tools and Plants.	Suspense.	Total.	*Less Receipts on Capital Accounts.*	Net Total.
MAJOR IRRIGATION WORKS—*contd.* **Imperial.**	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward { Outlay on Construction	85,69,341	17,35,627	86,447	—6,07,135	97,84,280	*43,823*	97,40,457	38,78,10,037	7,16,70,729	2,25,26,681	63,34,735	48,83,42,182	*17,01,644*	48,66,40,538
„ met from Revenue	*1,48,216*	*31,798*	*2,025*	...	*1,82,039*	...	*1,82,039*	*1,32,73,392*	*28,67,724*	*3,40,088*	*—1,156*	1,64,80,068	*71,123*	*1,64,08,945*
Bihar and Orissa.														
Orissa Project	6,509	1,266	...	...	7,775	...	7,775	1,96,80,576	47,98,894	20,73,729	...	2,65,53,199	*1,01,627*	2,64,51,572
Sone Project	9,534	1,830	...	...	11,364	...	11,364	1,90,07,671	52,52,681	21,65,018	...	2,64,25,370	*4,80,914*	2,59,44,456
Total	16,043	3,096	...	...	19,139	...	19,139	3,86,88,247	1,00,51,575	42,38,747	...	5,29,78,569	*5,82,541*	5,23,96,028
Deduct—Outlay charged against Revenue (account No. 63A)	*16,043*	*3,096*	...	...	*19,139*	...	*19,139*	*9,46,598*	*2,04,363*	*8,211*	...	*11,59,172*	*157*	*11,59,015*
	...	...	...	...	...	...	...	3,77,41,649	98,47,212	42,30,536	...	5,18,19,397	*5,82,384*	5,12,37,013
Central Provinces.														
Waiinganga Canal	7,54,587	1,19,048	*—5,275*	11,229	8,79,589	*634*	8,78,955	21,67,210	4,94,226	1,30,256	11,229	31,02,921	*1.054*	31,01,867
Mahanadi Canal	14,32,878	2,32,708	37,981	1,377	17,04,944	*1,203*	17,03,741	42,94,881	7,09,124	2,71,045	2,117	52,77,167	*1,406*	52,75,761
Asola Mendha Tank	44,191	8,311	676	...	53,178	...	53,178	13,38,858	2,81,191	27,147	...	16,47,196	*9,985*	16,37,211
Total	22,31,656	3,60,067	33,382	12,606	26,37,711	*1,837*	26,35,874	81,00,949	14,84,541	4,28,448	13,346	1,00,27,284	*12,445*	1,00,14,839
Deduct—Outlay charged against Revenue (Account No. 48A)	...	...	...	...	...	...	...	*5,54,277*	*1,25.767*	*13,202*	...	*6.93,246*	*263*	(*a*) *6,92,983*
	22,31,656	3,60,067	33,382	12,606	26,27,711	*1,837*	26,35,874	75,46,672	13,58,774	4,15,246	13,346	93,34,038	*12,182*	93,21,856
Total outlay on Construction	1,08,17,040	20,98,790	1,19,829	—5,94,529	1,24,41,130	45,660	1,23,95,470	43,45,99,233	8,32,06,875	2,71,93,876	63,48,081	55,13,48,085	*22,96,630*	54,90,51,405
Deduct—Total charged against Revenue	*1,64,259*	*34,894*	*2,025*	...	*2,01,178*	...	*2,01,178*	*1,47,74,267*	*31,97,554*	*3,61,501*	*—1,156*	*1 83,32,486*	*71,543*	*1,82,60,943*
	1,06,52,781	20,63,896	1,17,804	—5,94,529	1,22,39,952	*45,660*	1,21,94,292	41,98,24,966	8,00,08,991	2,68,32,375	63,49,217	53,30,15,549	*22,25,087*	53,07,90,462
Deduct—Amount spent on Construction from Ordinary Revenues to end of 1884-85	...	...	...	...	...	...	...							*5,40,24,150*
Net—Irrigation Works—Construction (Not charged to Revenue)							1,21,94,292							47,67,66,312
Total converted into £ at R15=£1							£ 812,953							31,784,421
India							£ 776,544							28,051,943
England							£ 36,409							3,732,478

(*a*) Asola Menda Tank . . . . Rs. 5,93,937
Wainganga Canal 30,576
Mahanadi „ 68,470
6,92,983

N.—Ry. Irrn. and other Cans. not charged to Revenue

No. 76.—ABSTRACT ACCOUNT of EXPENDITURE on the CAPITAL involved in the REDEMPTION of LIABILITIES of RAILWAY COMPANIES during, and to end of, the Year 1915-1916.

RAILWAYS AND DETAILS OF LIABILITIES.	During the year.	To end of previous year.	TOTAL.
EAST INDIAN.	£	£	£
Debentures and Debenture Stock	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of Annuity (*R1,06,750*)	...	7,117	7,117
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	223,630	223,630
TOTAL	...	12,039,882	12,039,882
BOMBAY, BARODA AND CENTRAL INDIA.			
India 3 per cent. Stock issued in part payment of the purchase price of the Company's undertaking	...	10,089,146	10,089,146
Amount of Debentures for which the Secretary of State incurred the liability on the Purchase	...	2,391,300	2,391,300
TOTAL	...	12,480,446	12,480,446
EASTERN BENGAL.			
Debentures and Debenture Stock taken over	...	811,616	811,616
Debentures discharged in anticipation of purchase	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock	...	108	108
TOTAL	...	1,569,784	1,569,784
BENGAL CENTRAL.			
India 3 per cent. Stock issued for purchase of the Company's undertaking	...	500,000	500,000
Ditto ditto for payment of compensation to Secretary and clerks	...	514	514
TOTAL	...	500,514	500,514
SIND, PUNJAB AND DELHI.			
India 3½ per cent. Stock issued in redemption of Annuity	...	4,911,621	4,911,621
OUDH AND ROHILKHAND.			
Discharge of Debentures of the Company which fell due in May, June and August 1888 in anticipation of purchase	...	1,885,000	1,885,000
Purchase of the property of the Company	...	5,036,049	5,036,049
Amount of the Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase	...	3,415,000	3,415,000
TOTAL	...	10,336,049	10,336,049
SOUTH INDIAN.			
Purchase of the property of the Company £ 4,197,557 *Less*—Capital deposited by New Company „ *1,000,000*	...	3,197,557	3,197,557
Amount of Debentures of the Company for which the Secretary of State incurred the liability on purchase	...	1,070,000	1,070,000
Amount of Debenture Stock ditto ditto ditto	...	425,000	425,000
TOTAL	...	4,692,557	4,692,557
GREAT INDIAN PENINSULA.			
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	...	2,701,450	2,701,450
Amount of Debentures ditto ditto ditto	...	3,220,900	3,220,900
TOTAL	...	5,922,350	5,922,350
MADRAS RAILWAY.			
Amount of Debentures for which the Secretary of State incurred the liability on purchase	...	2,144,800	2,144,800
INDIAN MIDLAND.			
Amount of Debentures for which the Secretary of State incurred the liability on purchase	...	3,654,100	3,654,100
Share Capital of the Company discharged by the Secretary of State on purchase		2,250,000	2,250,000
TOTAL	...	5,904,100	5,904,100
GRAND TOTAL	...	60,502,103	60,502,103

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 77.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENT

(Excluding

PARTICULARS.	No. of Items.	INDIA, GENERAL.												NORTH-WEST FRONTIER PROVINCE.		
		D. G. MILY. WORKS.	PERMT. WORKS, DELHI.	DELHI PROVINCE.			BALUCHISTAN.			VICE-REGAL ESTATES.	TOTAL.					
		Other Public Works.	Other Public Works.	Other Works.	Irrigation.	TOTAL.	Other Works.	Irrigation.	TOTAL.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.
		Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DIRECTION.																
Chief Engineer and Secretariat.																
Director-General and Assistants	1	1,15,475	...	...	...	...	..	...	...	...	1,15,475	...	1,15,475	...	...	...
Chief Engineers and Assistants	2	2,15,974	74,966	...	...	..	...	...	...	...	2,90,940	...	2,90,940	...	...	...
Upper and Lower Subordinates	3	565	7,293	...	...	...	...	...	...	...	7,858	...	7,858	...	...	...
Office Establishment	4	1,59,240	83,324	...	...	...	...	...	...	...	2,42,564	...	2,42,564	...	...	...
Travelling allowance	5	25,755	22,363	...	...	...	...	...	...	...	48,118	...	48,118	...	...	...
Office Expenses	6	36,786	21,315	...	...	...	...	...	...	...	58,101	...	58,101	...	...	...
Presidency and Local Allowances	7	12,152	...	...	...	...	...	...	...	...	12,152	...	12,152	...	...	...
Presidency House-rent	8	353	...	...	...	...	...	...	...	...	353	...	353	...	...	...
Special Officers in Permanent Works, Delhi	9	...	1,33,957	...	...	...	...	...	...	...	1,33,957	...	1,33,957	...	...	...
TOTAL	10	5,66,300	3,43,218	...	...	...	...	...	...	...	9,09,518	...	9,09,518	...	...	...
Superintending Engineers.																
Superintending Engineers and Assistants	11	...	36,575	...	...	...	...	...	...	...	36,575	...	36,575	...	26,194	26,194
Upper and Lower Subordinates	12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Office and Petty Establishments	13	...	...	...	...	...	...	...	...	...	...	...	...	...	13,376	13,376
Travelling Allowances	14	...	...	...	...	...	...	...	...	...	...	...	...	...	3,015	3,015
Office Expenses	15	...	...	...	...	...	...	...	...	...	...	...	...	...	5,902	5,902
Presidency and Local Allowances	16	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Presidency House-rent	17	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	18	...	36,575	...	...	...	...	...	...	...	36,575	...	36,575	...	48,487	48,487
TOTAL DIRECTION	19	5,66,300	3,79,793	...	...	...	...	...	...	...	9,46,093	...	9,46,093	...	48,487	48,487
CONSTRUCTION.																
Engineer Establishment	20	9,25,079	1,29,786	...	...	...	...	22,040	22,040	...	10,54,865	22,040	10,76,905	...	1,23,239	1,23,239
Upper Subordinates	21	3,11,657	89,483	...	...	...	...	6,792	6,792	13,306	4,14,446	6,792	4,21,238	...	33,827	33,827
Lower Subordinates	22	1,22,514	15,630	...	...	...	...	3,733	3,733	1,578	1,39,722	3,733	1,43,455	...	28,757	28,757
Petty Establishment	23	50,732	...	...	...	...	...	7,773	7,773	1,194	51,926	7,773	59,699	...	13,340	13,340
Office ditto	24	4,86,667	58,839	...	...	...	...	10,173	10,173	7,835	5,53,341	10,173	5,63,514	...	54,903	54,903
Medical ditto	25	...	...	...	...	...	...	90	90	...	...	90	90	...	4,648	4,648
Accountants	26	72,347	...	...	...	...	...	1,070	1,070	1,825	74,172	1,070	75,242	...	...	...
Travelling Allowances	27	3,03,493	49,319	...	...	...	...	13,903	13,903	3,798	3,56,610	13,903	3,70,513	...	48,093	48,093
Office Expenses	28	1,95,628	9,209	...	...	...	...	4,610	4,610	3,452	2,08,289	4,610	2,12,899	...	43,951	43,951
Presidency and Local Allowances	29	60,482	...	...	...	...	...	5,362	5,362	3,230	63,712	5,362	69,074	...	5,164	5,164
Presidency House-rent	30	2,028	...	...	...	...	...	...	...	...	2,028	...	2,028	...	...	...
TOTAL CONSTRUCTION	31	25,30,627	3,52,266	...	...	...	...	75,546	75,546	36,218	29,19,111	75,546	29,94,657	...	3,55,922	3,55,922
Carried over	32	30,96,927	7,32,059	...	...	...	...	75,546	75,546	36,218	38,65,204	75,546	39,40,750	...	4,04,409	4,04,409

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1916.

Railways.)

No. of Items.	MADRAS.			COORG.			BOMBAY.			BENGAL.			PORT BLAIR.	CARRIED FORWARD TO PAGE 290.		
	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	...	...	...	...	...	...	...	...	...	...	...	1,15,475	...	115,475
2	1,14,983	...	1,14,983	...	...	...	1,16,800	...	1,16,800	92,327	...	92,327	...	6,15,050	...	6,15,050
3	171	...	171	...	...	...	...	...	...	...	...	...	...	8,029	...	8,029
4	1,13,524	...	1,13,524	...	...	...	70,918	...	70,918	1,23,087	...	1,23,087	...	5,50,093	...	5,50,093
5	5,456	...	5,456	...	...	...	2,311	...	2,311	6,713	...	6,713	...	62,598	...	62,598
3	25,368	...	25,368	...	...	...	15,822	...	15,822	25,097	...	25,097	...	1,24,388	...	1,24,388
7	14,461	...	14,461	...	...	...	6,031	...	6,031	21,581	...	21,581	...	54,225	...	54,225
8	...	...	...	...	...	...	...	...	...	4,183	...	4,183	...	4,536	...	4,536
9	...	...	...	...	...	...	...	...	...	...	...	...	...	1,33,957	...	1,33,957
10	2,73,963	...	2,73,963	...	...	...	2,11,882	...	2,11,882	2,72,988	...	2,72,988	...	16,68,351	...	16,68,351
11	1,68,324	...	1,68,324	...	...	...	76,060	59,287	1,35,347	67,336	42,314	1,09,650	...	3,48,295	1,27,795	4,76,090
12	...	...	...	...	...	...	8,766	7,493	16,259	7	192	199	...	8,773	7,685	16,458
13	1,20,805	...	1,20,805	...	...	...	33,761	35,163	68,924	51,457	33,383	84,840	...	2,06,023	81,922	2,87,945
14	36,019	...	36,019	...	...	...	15,092	13,390	28,482	8,468	5,911	14,379	...	59,579	22,316	81,895
15	24,677	...	24,677	...	...	...	7,236	15,716	22,952	8,308	3,889	12,197	...	40,221	25,507	65,728
16	3,885	...	3,885	...	...	...	1,570	1,917	3,487	5,689	14	5,703	...	11,144	1,931	13,075
17	23	...	23	...	...	...	...	...	...	...	2,592	2,592	...	23	2,592	2,615
18	3,53,733	...	3,53,733	...	...	...	1,42,485	1,32,966	2,75,451	1,41,265	88,295	2,29,560	...	6,74,058	2,69,748	9,43,806
19	6,27,696	...	6,27,696	...	...	...	3,54,367	1,32,960	4,87,333	4,14,253	88,295	5,02,548	...	23,42,409	2,69,748	26,12,157
20	6,03,163	...	6,03,163	15,000	...	15,000	4,19,111	4,31,733	8,50,844	1,77,607	89,431	2,67,038	15,000	22,84,746	6,66,443	29,51,189
21	8,11,936	...	8,11,936	17,029	...	17,029	3,01,050	2,60,185	5,61,235	1,09,167	51,799	1,60,966	1,800	16,55,428	3,52,603	20,08,031
22	2,06,484	...	2,06,484	2,397	...	2,397	1,21,886	1,26,643	2,48,529	59,085	45,196	1,04,281	...	5,29,574	2,04,329	7,33,903
23	1,11,644	...	1,11,644	918	...	918	63,441	76,674	1,40,115	19,478	9,988	29,466	...	2,47,407	1,07,775	3,55,182
24	3,41,156	...	3,41,156	13,016	...	13,016	2,49,520	2,38,185	4,87,705	2,17,967	66,230	2,84,197	5,384	13,80,384	3,69,491	17,49,875
25	20,794	...	20,794	...	...	...	...	6,700	6,700	4,278	921	5,199	...	25,072	12,359	37,431
26	59,796	...	59,796	...	...	...	...	...	...	22,656	9,038	31,694	...	1,56,624	10,108	1,66,732
27	3,73,832	...	3,73,832	11,770	...	11,770	2,37,806	2,30,887	4,68,693	1,05,399	58,082	1,63,481	569	10,85,986	3,50,965	14,36,951
28	1,29,330	...	1,29,330	3,577	...	3,577	1,18,012	1,21,791	2,39,803	40,784	26,087	66,871	46	5,00,038	1,96,439	6,96,477
29	65,647	...	65,647	7,221	...	7,221	46,095	16,331	62,426	22,972	6,767	29,739	3,330	2,08,977	33,624	2,42,601
30	454	...	454	...	...	...	...	...	...	13,090	4,611	17,701	...	15,572	4,611	20,183
31	27,24,236	...	27,24,236	70,928	...	70,928	15,56,921	15,09,129	30,66,050	7,92,483	3,68,150	11,60,633	26,129	80,89,808	23,08,747	1,03,98,555
32	33,51,932	...	33,51,932	70,928	...	70,928	19,11,288	16,42,095	35,53,383	12,06,736	4,56,445	16,63,181	26,129	1,04,32,217	25,78,495	1,30,10,712

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 77.—Detailed Account of Expenditure on Establishment

(Excluding

PARTICULARS.	No. of Items.	INDIA, GENERAL.												North-West Frontier Province.		
		D. G. Mily. Works.	Permt. Works, Delhi.	Delhi Province.			Baluchistan.			Viceregal Estates.	Total.					
		Other Public Works.	Other Public Works.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.
		Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward		30,96,927	7,32,059	...	...	...	...	75,546	75,546	36,218	38,65,204	75,546	39,40,750	...	4,04,409	4,04,409
ACCOUNTS.																
Examiners, Deputies and Assistants .	33	43,472	...	...	...	...	...	...	...	...	43,472	...	43,472	...	...	...
Accountants .	34	43,814	...	...	...	...	...	...	...	...	43,814	...	43,814	...	...	...
Office Establishment	35	55,563	...	...	...	...	...	...	...	...	55,563	...	55,563	...	...	...
Travelling Allowances . .	36	13,268	...	...	...	...	...	...	...	...	13,268	...	13,268	...	...	...
Office Expenses	37	8,628	...	...	...	..	...	...	...	...	8,628	...	8,628	...	...	...
Presidency and Local Allowances	38	10,188	...	...	...	...	...	...	...	...	10,188	...	10,188	...	...	...
Presidency House-rent .	39	157	...	...	...	...	..	...	...	...	157	...	157	...	...	...
Total Accounts	40	1,75,090	...	...	...	...	...	...	...	...	1,75,090	...	1,75,090	...	...	...
Sanitary Engineers and their Establishments .	41	...	12,089	...	...	...	...	...	...	...	12,089	...	12,089	...	...	...
Consulting Architect, Electrical Adviser and other Miscellaneous Accounts .	42	93,442	32,288	...	...	...	...	...	...	...	5,730	...	1,25,730	...	...	...
Revenue Establishment .	43	...	...	...	...	...	...	3,960	3,960	...	...	3,960	3,960	...	84,407	84,407
Navigation Establishment, etc. . .	44	...	...	...	...	...	...	...	...	...	...	...	...	...	5,848	5,848
Survey and other Special Establishments .	45	...	...	...	...	...	...	...	...	...	...	...	...	...	865	865
Leave and Pension . Allowances Debitable to Native States, etc. .	46	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Barrack Department . .	47	2,17,009	...	...	...	...	...	...	...	...	2,17,009	...	2,17,009	...	...	...
Roorkee Workshops . .	48	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Ranchi Special Works . .	49	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Establishment. Governor's Estates Establishments	50	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Political Establishment .	51	...	...	...	...	...	...	...	...	...	...	...	...	...	19,274	19,274
Special Officers in Permanent Works, Delhi and their Establishment	52	...	44,761	...	...	...	...	...	...	...	44,761	...	44,761	...	...	...
Total Amount audited . .	53	35,82,468	8,21,197	...	...		...	79,506	79,506	36,218	44,39,883	79,506	45,19,389	...	5,14,803	5,14,803
Add—Charges by other Branches and Departments, etc. . .	54	33,960	...	1 40,353	...	1,40,353	1,26,538	10,252	1,36,790	4,430	3,05,281	10,252	3,15,533	2,25,128	...	2,25,128
Total .	55	36,16,428	8,21,197	1,40,353	...	1,40,353	1,26,538	89,758	2,16,29	40,648	47,45,164	89,758	48,34,922	2,25,128	5,14,803	7,39,931
Deduct—Charges to other Branches and Departments, etc. . . .	56	*10,40,513*	*,28,799*	...	...	...	...	*56*	*56*	*574*	*11,69,886*	*56*	*11,69,942*	...	*1,590*	*1,590*
GRAND TOTAL .	57	25,75,915 *	6,92,398	1,40,353	...	1,40,353	1,26,538	89,702	2.16,240	40,(74	35,75,278	89,702	36,64,980	2,25 128	5,13,213	7,38,341

* Includes Rs. 93,442 on account of Establishment of Consulting Architect and Electrical Adviser to Government of India.

of the Public Works Department during the Year ended 31st March 1916—*contd.*

Railways.)

No. of Items.	MADRAS.			COORG.			BOMBAY.			BENGAL.			PORT BLAIR.	CARRIED FORWARD TO PAGE 292.		
	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	33,51,932	...	33,51,932	70,928	...	70,928	19,11,288	16,42,095	35,53,383	12,06,736	4,56,445	16,63 181	26,129	1,04,32,217	25,78,495	1,30,10,712
33	...	...	...	...	...	...	...	...	...	...	...	...	...	43,472	...	43,472
34	...	...	...	...	...	...	...	...	...	...	...	...	...	43,814	...	43,814
35	...	...	...	...	...	...	...	...	...	...	...	...	...	55,563	...	55,563
36	...	...	...	...	...	...	...	...	...	...	...	...	...	13,268	...	13,268
37	...	...	...	...	...	...	...	...	...	...	...	...	...	8,628	...	8,628
38	...	...	...	...	...	...	...	...	...	...	...	...	...	10,188	...	10,188
39	...	...	...	...	...	...	...	...	...	...	...	...	...	157	-	157
40	...	...	...	...	...	...	...	...	...	...	...	...	...	1,75,090	...	1,75,090
41	22,800	...	22,800	...	...	...	82,021	...	82,021	98,889	...	98,889	...	2,15,799	...	2,15,799
42	25,340	...	25,340	..	...	...	66,058	...	66,058	69,971	...	69,971	...	2,87,099	...	2,87,099
43	...	79	79	...	...	...	12,889	1,16,940	1,29,829	...	23,709	23,709	...	12,889	2,29,095	2,41,984
44	...	...	...	...	...	...	...	...	...	...	89,694	89,694	...	...	95,542	95,542
45	..	...	...	...	...	...	...	3,830	3,830	...	...	...	...	...	4,695	4,695
46	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
47	...	...	...	...	...	...	...	...	...	...	...	...	...	2,17,009	...	2,17,009
48	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
49	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
50	...	...	...	...	...	...	...	...	...	33,769	...	33,769	...	33,769	...	33,769
51	...	...	...	...	...	...	...	...	...	...	...	...	...	...	19,274	19,274
52	...	...	...	...	...	...	...	...	...	...	...	...	...	44,761	...	44,761
53	34,00,072	79	34,00,151	70,928	...	70,928	20,72,256	17,62,865	38,35,121	14,09,365	5,69,848	19,79,213	26,129	1,14,18,683	29,27,101	1,43,45,784
54	...	18,24,975	18,24,975	6,742	898	7,640	1,32,323	1,70,687	3,03,010	76,90	1,01,369	1,78,269	...	7,46,374	21,08,181	28,54,555
55	34,00,072	18,25,054	52,25,126	77,670	898	78,568	22,04,579	19,33,552	41,38,131	14,86,265	6,71,217	21,57,482	26,129	1,21,65,007	50,35,282	1,72,00,289
56	*19,27,964*	...	*19,27,964*	*7,926*	...	*7,926*	*4,56,314*	*1,41,264*	*5,97,578*	*1,03,109*	*68,017*	*1,71,126*	*2,153*	*36,67,352*	*2,10,927*	*38,78,279*
57	14,72,108	18,25,054	32,97,162	69,744	898	70,642	17,48,265	17,92,288	35,40,553	13,83,156	6,03,200	19,86,356	23,976	84,97,655	48,24,355	1,33,22,010

N.—Ry. Irrn. and other Capl. not charged to Revenue

No. 77.—Detailed Account of Expenditure on Establishment

(Excluding

PARTICULARS.	No. of Items.	BROUGHT FORWARD FROM PAGE 287.			UNITED PROVINCES.			RAJPUTANA.			PUNJAB.			BURMA.		
		Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DIRECTION.																
Chief Engineer and Secretariat.																
Director-General and Assistants	1	1,15,475	...	1,15,475	...	...	...	...	...	...	...	...	...	...	...	...
Chief Engineers and Assistants	2	6,15,050	...	6,15,050	45,068	49,703	94,771	...	...	...	42,073	1,15,260	1,57,333	1,41,137	...	1,41,137
Upper and Lower Subordinates	3	8,029	...	8,029	...	...	...	...	...	...	...	...	...	...	...	...
Office Establishment	4	5,50,093	...	5,50,093	73,482	49,149	1,22,631	...	...	...	50,019	73,929	1,23,948	1,19,434	...	1,19,434
Travelling allowances	5	62,598	...	62,598	7,418	9,302	16,720	...	...	...	7,044	13,204	20,248	9,805	...	9,805
Office expenses	6	1,24,388	...	1,24,388	23,091	17,088	40,179	...	...		20,404	61,581	81,985	24,773	...	24,773
Presidency and local allowances	7	54,225	...	54,225	9,434	8,295	17,729	...	...	...	6,416	11,939	18,355	17,157	...	17,157
Presidency house-rent	8	4,536	...	4,536	...	...	...	...	...	...	...	...	...	...	...	...
Special officers in Permanent Works, Delhi	9	1,33,957	..	1,33,957	...	...	...	...	...	..	...	...	...	...	...	...
Total	10	16,68,351	...	16,68,351	1,58,493	1,33,537	2,92,030	...	...	..	1,25,956	2,75,913	4,01,869	3,12,306	...	3,12,306
Superintending Engineers.																
Superintending Engineers and Assistants	11	3,48,295	1,27,795	4,76,090	96,856	82,980	1,79,836	22,998	...	22,998	78,836	2,00,928	2,79,764	1,32,477	...	1,32,477
Upper and Lower Subordinates	12	8,773	7,685	16,458	...	...	...	...	...	...	...	...	...	...	...	...
Office and Petty Establishments	13	2,06,023	81,922	2,87,945	35,788	39,600	75,388	13,973	...	13,973	34,052	1,03,351	1,37,403	1,47,391	...	1,47,391
Travelling allowances	14	59,579	22,316	81,895	8,501	11,395	19,896	4,112	...	4,112	6,058	17,994	24,052	10,994	...	10,994
Office expenses	15	40,221	25,507	65,728	11,041	12,178	23,219	3,686	...	3,686	12,327	49,885	62,212	12,735	...	12,735
Presidency and local allowances	16	11,144	1,931	13,075	2,192	91	2,283	2,343	...	2,343	...	...	...	...	...	...
Presidency house-rent	17	23	2,592	2,615	...	...	...	...	...	...	...	...	...	...	...	...
Total	18	6,74,058	2,69,748	9,43,806	1,54,378	1,46,244	3,00,622	47,112	...	47,112	1,31,273	3,72,188	5,03,461	3,03,597	...	3,03,597
Total Direction	19	23,42,409	2,69,748	26,12,157	3,12,871	2,79,781	5,92,652	47,112	...	47,112	2,57,229	6,48,071	9,05,300	6,15,903	...	6,15,903
CONSTRUCTION.																
Engineer Establishment	20	22,84,746	6,66,443	29,51,189	3,30,493	4,34,665	7,65,158	30,293	...	30,293	2,24,108	9,88,238	12,12,346	6,79,447	1,69,959	8,49,406
Upper Subordinates	21	16,55,428	3,52,603	20,08,031	1,71,926	1,06,158	2,78,084	7,021	...	7,021	98,132	2,32,962	3,31,094	3,27,875	21,993	3,49,868
Lower Subordinates	22	5,29,574	2,04,329	7,33,903	83,907	1,63,844	2,47,751	6,139	2,618	8,757	42,304	2,46,212	2,88,516	2,37,029	49,910	2,86,939
Petty Establishments	23	2,47,407	1,07,775	3,55,182	8,854	47,436	56,290	2,890	30	2,920	5,461	1,49,873	1,55,334	54,358	8,398	62,756
Office ditto	24	13,80,384	3,69,491	17,49,875	2,41,087	2,71,538	5,12,625	23,951	600	24,551	1,34,292	5,82,044	7,16,336	4,92,193	93,964	5,86,157
Medical ditto	25	25,072	12,359	37,431	...	16,936	16,936	...	...	...	388	65,808	66,196	2,933	2,492	5,425
Accountants	26	1,56,624	10,108	1,66,732	...	...	...	...	...	...	...	...	...	...	...	...
Travelling allowances	27	10,85,986	3,50,965	14,36,951	2,52,503	2,74,488	5,26,991	19,301	15	19,316	1,12,249	4,42,870	5,55,119	4,30,617	81,882	5,12,499
Office expenses	28	5,00,038	1,96,439	6,96,477	98,637	2,09,310	3,07,947	5,264	...	5,264	58,675	3,91,298	4,49,973	1,19,484	21,222	1,40,706
Presidency and local allowances	29	2,08,977	33,624	2,42,601	24,082	21,213	45,295	1,065	...	1,065	12,322	35,989	48,311	21,723	15,887	37,610
Presidency house-rent	30	15,572	4,611	20,183	...	...	...	...	...	...	...	...	...	...	...	...
Total Construction	31	80,89,808	23,08,747	1,03,98,555	12,11,489	15,45,588	27,57,077	95,924	3,263	99,187	6,87,931	31,35,294	38,23,225	23,65,659	4,65,707	28,31,366
Carried over	32	1,04,32,217	25,78,495	1,30,10,712	15,24,360	18,25,369	33,49,729	1,43,036	3,263	1,46,299	9,45,160	37,83,365	47,28,525	29,81,562	4,65,707	34,47,269

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1916—*contd.*

Railways.)

No. of Item.	BIHAR AND ORISSA.			CENTRAL PROVINCES.			CENTRAL INDIA.			HYDERABAD.	ASSAM.			GRAND TOTAL.		
	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	...	...	...	...	...	...	...	...	...	...	...	1,15,475	...	1,15,475
2	85,253	...	85,253	92,158	...	92,158	...	...	...	...	49,133	...	49,133	10,69,872	1,64,963	12,34,835
3	...	...	...	...	...	...	...	...	...	...	...	...	...	8,029	...	8,029
4	65,252	...	65,252	71,398	...	71,398	...	...	...	...	49,927	...	49,927	9,79,605	1,23,078	11,02,683
5	5,957	...	5,957	6,498	...	6,498	...	...	...	...	9,404	...	9,404	1,08,724	22,506	1,31,230
6	11,654	...	11,654	8,843	...	8,843	...	...	...	...	11,686	...	11,686	2,24,839	78,669	3,03,508
7	7,200	...	7,200	...	...	...	...	...	...	...	5,532	...	5,532	99,964	20,234	1,20,198
8	...	...	...	...	...	...	...	...	...	...	...	...	...	4,536	...	4,536
9	...	...	...	...	...	...	...	...	...	...	...	...	...	1,33,957	...	1,33,957
10	1,75,316	...	1,75,316	1,78,897	...	1,78,897	...	...	...	...	1,25,682	...	1,25,682	27,45,061	4,09,450	31,54,451
11	49,051	60,193	1,09,244	52,183	35,754	87,937	26,688	...	26,688	...	18,054	...	18,054	8,25,438	5,07,650	13,33,088
12	...	...	...	...	...	...	...	...	...	...	...	...	...	8,773	7,685	16,458
13	41,292	41,549	82,841	58,562	41,588	1,00,150	12,480	...	12,480	...	17,503	...	17,503	5,67,064	3,08,010	8,75,074
14	5,844	7,018	12,862	10,600	5,721	16,321	3,871	...	3,871	...	3,982	...	3,982	1,13,541	64,444	1,77,985
15	8,517	6,834	15,351	8,784	6,967	15,751	3,116	...	3,116	...	4,033	...	4,033	1,04,460	1,01,371	2,05,831
16	...	25	25	172	...	172	...	...	...	...	151	...	151	16,002	2,047	18,049
17	...	...	...	...	...	...	...	...	...	...	...	...	...	23	2,592	2,615
18	1,04,704	1,15,619	2,20,323	1,30,301	90,030	2,20,331	46,155	...	46,155	...	43,723	...	43,723	16,35,301	9,93,799	26,29,100
19	2,80,020	1,15,619	3,95,639	3,09,198	90,030	3,99,228	46,155	...	46,155	...	1,69,405	...	1,69,405	43,80,302	14,03,249	57,83,551
20	1,31,450	1,65,097	2,96,547	2,32,701	1,79,839	4,12,540	16,374	...	16,374	2,400	1,27,011	...	1,27,011	40,59,023	26,04,241	66,63,264
21	57,123	78,413	1,35,536	89,167	90,002	1,79,169	10,231	...	10,231	700	81,890	...	81,890	24,99,493	8,82,131	33,81,624
22	36,638	71,605	1,08,243	86,084	1,22,972	2,09,056	8,781	...	8,781	500	34,028	...	34,028	10,64,984	8,61,490	19,26,474
23	6,105	38,436	44,541	35,665	24,941	60,606	5,559	...	5,559	...	9,208	...	9,208	3,75,507	3,76,889	7,52,396
24	1,06,943	1,30,894	2,37,837	2,10,963	1,52,481	3,63,444	14,966	...	14,966	5,225	1,28,655	...	1,28,655	27,38,659	16,01,012	43,39,671
25	3,933	7,212	11,145	157	9,134	9,291	240	...	240	...	7,834	...	7,834	40,557	1,13,941	1,54,498
26	11,911	23,572	35,483	...	...	...	...	...	...	...	...	...	...	1,68,535	33,680	2,02,215
27	63,022	1,21,384	1,84,406	1,52,829	80,520	2,33,349	16,495	..	16,495	1,286	91,468	...	91,468	22,25,746	13,52,124	35,77,870
28	19,873	62,033	81,906	48,994	39,517	88,511	3,555	...	3,555	806	34,264	...	34,264	8,80,590	9,19,819	18,09,409
29	6,365	12,977	19,342	14,335	8,068	22,398	...	...	...	...	54,632	...	54,632	3,43,501	1,27,753	4,71,254
30	...	...	...	...	...	...	...	...	...	...	...	...	...	15,572	4,611	20,183
31	4,43,363	7,11,623	11,54,986	8,70,895	7,07,469	15,78,364	76,201	...	76,201	10,917	5,68,980	...	5,68,980	1,44,21,167	88,77,691	2,32,98,858
32	7,23,383	8,27,242	15,50,625	11,80,093	7,97,469	19,77,562	1,22,356	...	1,22,356	10,917	7,38,385	...	7,38,385	1,88,01,469	1,02,80,940	2,90,82,409

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 77.—Detailed Account of Expenditure on Establishment

(Excluding

PARTICULARS.	No. of Items.	BROUGHT FORWARD FROM PAGE 289.			UNITED PROVINCES.			RAJPUTANA.			PUNJAB.			BURMA.		
		Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward		1,04,32,217	25,78,495	1,30,10,712	15,24,360	18,25,369	33,49,729	1,43,036	3,263	1,46,299	9,45,160	37,83,365	47,28,525	29,81,562	4,65,707	34,47,269
ACCOUNTS.																
Examiners, Deputies and Assistants	33	43,472	...	43,472	...	...	...	...	...	...	...	...	...	...	...	...
Accountants	34	43,814	..	43,814	...	...	...	...	...	...	...	...	...	...	...	...
Office Establishment	35	55,563	...	55,563	...	...	...	...	...	...	...	...	...	...	...	...
Travelling allowances	36	13,263	...	13,268	...	...	...	...	...	...	...	...	...	...	...	...
Office expenses	37	8,628		8,628	...	...	...	...	...	...	...	...	...	...	...	...
Presidency and local allowances	38	10,188	...	10,188	...	...	...	...	...	...	...	...	...	...	...	...
Presidency house-rent	39	157	...	157	...	...	...	...	...	...	...	...	...	...	...	...
Total Accounts	40	1,75,090	...	1,75,090	...	...	...	...	...	...	...	...	...	...	...	...
Sanitary Engineers and their Establishments	41	2,15,799	...	2,15,799	1,36,160	...	1,36,160	...	...	...	42,799	...	42,799	43,763	..	43,763
Consulting Architect, Electrical Adviser, their Establishments and other Miscellaneous Accounts	42	2,87,099	...	2,87,099	39,047	...	39,047	...	...	...	22,596	3,508	26,104	...	...	...
Revenue Establishment	43	12,889	2,29,095	2,41,984	...	6,53,418	6,53,418	...	1,944	1,944	...	18,11,017	18,11,017	2,19,320	2,36,275	4,55,595
Navigation Establishment, etc	44	...	95,542	95,542	...	72,074	72,074	...	...	...	...	85,758	85,758	55,623	27,137	82,760
Special Survey and other Establishment	45	...	4,695	4,695	...	...	...	...	...	...	...	59,663	59,663	...	...	...
Leave and Pension Allowances Debitable to Native States, etc.	46	...	...	...	...	...	...	...	...	...	...	17,736	17,736	...	...	...
Barrack Department	47	2,17,009	...	2,17,009	...	...	..	...	...	...	...	...	...	...	...	...
Roorkee Workshops	48	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...
Ranchi Special Establishment	49	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...
Governor's State Establishment	50	33,769	...	33,769	...	...	...	...	...	...	...	...	...	...	...	...
Political Establishment	51	...	19,274	19,274	...	...	...	...	...	...	...	...	...	...	...	...
Special Officers in Permanent Works Delhi and their Establishment	52	44,761	...	44,761	...	...	...	...	...	...	...	...	...	...	...	...
Total Amount audited	53	1,14,18,633	29,27,101	1,43,45,734	16,99,567	25,50,861	42,50,428	1,43,036	5,207	1,48,243	10,10,555	57,61,047	67,71,602	33,00,268	7,29,119	40,29,387
Add—Charges by other Branches and Departments, etc.	54	7,46,374	21,08,181	28,54,555	157	...	157	...	18,867	18,867	...	...	...	...	2,24,660	2,24,660
Total	55	1,21,65,007	50,35,282	1,72,00,289	16,99,724	25,50,861	42,50,585	1,43,036	24,074	1,67,110	10,10,555	57,61,047	67,71,602	33,00,268	9,53,779	42,54,047
Deduct—Charges to other Branches and Departments, etc.	56	*36,67,352*	*2,10,927*	*38,78,279*	*4,42,949*	*2,410*	*4,45,359*	*21,741*	...	*21,741*	*29,789*	*2,02,670*	*2,32,459*	*13,66,334*	*1,79,354*	*15,45,688*
GRAND TOTAL	57	84,97,655	48,24,355	1,33,22,010	12,56,775	25,48,451	38,05,226	1,21,295	24,074	1,45,369	9,80,766	55,58,377	65,39,143	19,33,934	7,74,425	27,08,359

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1916—*concld.*

Railways.)

No. of Items.	BIHAR AND ORISSA.			CENTRAL PROVINCES.			CENTRAL INDIA.			HYDERABAD.	ASSAM.			GRAND TOTAL.		
	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Other Public Works.	Irrigation.	Total	Other Public Works.	Irrigation.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	7,23,383	8,27,242	15,50,625	11,80,003	7,97,499	19,77,592	1,22,356	...	1,22,356	10,917	7,38,385	..	7,38,385	1,88,01,469	1,02,80,940	2,90,82,409
33	...	...	...	...	...	...	...	...	...	...	...	...	...	43,472	...	43,472
34	...	...	...	...	...	...	...	...	...	...	...	...		43,814	...	43,814
35	...	...	...	...	...	...	...	...	...	...	...	...	...	55,563	...	55,563
36	...	...	...	...	...	...	...	...	...	...	...	...	...	13,268	...	13,268
37	...	...	...	...	...	...	...	...	...	...	...	...	..	8,628	...	8,628
38	...	...	...	...	...	...	...	...	...	...	...	...	...	10,188	...	10,188
39	...	...	...	...	...	...	...	...	...	...	...	...	...	157	...	157
40	...	...	...	...	...	..	...	...	...	...	...	...	...	1,75,090	...	1,75,090
41	51,396	...	51,396	23,419	...	23 419	...	...	...	...	...	...	...	5,13,336	...	5,13,336
42	44,771	...	44,771	11,798	...	11,798	...	...	...	...	...	...	...	4,05,311	3,508	4,08,819
43	...	2,58,652	2,58,652	...	16,891	16,891	...	...	...	...	...	...	...	2,32,209	32,07,292	34,39,501
44	...	44,432	44,432	...	...	...	...	...	...	...	...	...	...	55,623	3,24,943	3,80,566
45	9,247	...	9,247	...	3,222	3,222	...	...	...	...		...	...	9,247	67,580	76,827
46	...	...	...	...	...	...	...	...	...	...	...	...	...	...	17,736	17,736
47	...	...	...	...	...	...	...	...	...	...	...	...	...	2,17,009	...	2,17,009
48	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
49	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
50	...	...	...	...	...	...	...	...	...	...	...	...	...	33,769	...	33,769
51	...	...	..	...	...	...	...	...	...	...	...	...	...	...	19,274	19,274
52	...	...	...	...	...	...	...	...	...	...	...	...	...	44,761	...	44,761
53	8,28,797	11,30,326	19.59,123	12,15,310	8,17,612	20,32,922	1,22,356	...	1,22,356	10,917	7,38,385	...	7,38,385	2,04,87,824	1,39,21,273	3,44,09,097
54	3,07,858	1,13,064	4,20,022	...	65,724	65,724	3,122	..	3,122	...	...	7,365	7,365	10,57,511	25,37,861	35,95,372
55	11,36,655	12,43,390	23,80,045	12,15,310	8,83,336	20,98,646	1,25,478	...	1,25,478	10,917	7,38,385	7,365	7,45,750	2,15,45,335	1,64,59,134	3,80,04,469
56	*1,11,560*	*3,16,631*	*4,28,191*	*1,35,787*	*555*	*1,36,342*	*344*	...	*344*	*1,239*	7,964	...	7,964	*57,85,059*	*9,12,547*	*66,97,606*
57	10,25,095	9,26,759	19,51,854	10,79,523	8,82,781	19,62,304	1,25,134	...	1,25,134	9,678	7,30,421	7,365	7,37,786	1,57,60,276	1,55,46,587	3,13,06,863

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 78.—ABSTRACT ACCOUNT of CHARGES (*a*) for ESTABLISHMENT with the PERCENTAGE REVENUE ACCOUNTS of the Year

(Excluding

PARTICULARS.	No. of Items.	Reference to Detailed Account.	INDIA, GENERAL.						North-West Frontier Province.	MADRAS.		Bombay.
			Director-General, Military Works.	Permanent Works, Delhi.	Delhi Province.	Baluchistan.	Viceregal Estates.	TOTAL.		Madras Proper.	Coorg.	
		Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
WORKS AND REPAIRS.												
FAMINE RELIEF AND INSURANCE—												
Original Works.	1	128 to 131	...	...	...	...	...	...	...	3,18,316	...	31,00,386
IRRIGATION.												
(*Imperial and Provincial.*)												
Minor Works and Navigation, Capital. — Original Works.	2	182 to 187	...	...	...	1,17,640	...	1,17,640	...	2,03,048	...	1,45,733
Minor Works and Navigation, Revenue — Original Works.	3	188 to 191	...	...	...	1,898	...	1,898	...	—1,759	...	53,310
Minor Works and Navigation, Revenue — Repairs.	4		...	...	...	23,294	...	23,294	...	2,67,305	...	3,82,823
Minor Works and Navigation and Agricultural. — Original Works.	5	179 to 181	..	...	...	44,585	...	44,585	6,057	2,87,289	1,655	4,13,124
Minor Works and Navigation and Agricultural. — Repairs.	6		...	...	...	...	...	...	126	16,00,734	2,520	13,73,926
OTHER PUBLIC WORKS.												
Imperial Civil Works. — Original Works.	7	198 and 199	2,69,897	...	4,07,335	3,86,042	56,479	11,19,753	8,11,652	2,71,046	98,742	7,42,505
Imperial Civil Works. — Repairs.	8		1,66,811	...	6,07,208	2,19,975	1,95,523	11,89,517	14,09,784	50,979	1,18,969	1,55,341
Provincial Civil Works — Original Works.	9	207	...	...	...	...	..	...	...	35,76,143	...	32,01,380
Provincial Civil Works — Repairs.	10		...	...	...	...	...	...	...	10,64,365	...	22,30,032
Imperial Military Works. — Original Works.	11	255	43,17,922	...	20,539	...	...	43,47,451	...	...	2,491	9,645
Imperial Military Works. — Repairs.	12		41,24,106	...	...	...	...	41,24,106	...	...	347	44,457
Special Defence Works. — Original Works.	13	258	1,17,108	...	...	...	...	1,17,108	...	...	...	...
Special Defence Works. — Armaments.	14		27,401	...	...	...	...	27,401	...	...	...	...
Initial Expenditure on New Capital at Delhi. — Original Works.	15	305	...	35,36,023	...	...	...	35,36,023	...	...	...	...
IRRIGATION.												
(*Imperial and Provincial.*)												
Major Works—Working Expenses. — Original Works.	16	159 to 163	...	...	...	...	...	...	92,105	1,51,803	...	97,211
Major Works—Working Expenses. — Repairs.	17		...	...	...	...	...	...	2,96,702	10,95,039	...	9,67,522
Capital Outlay on Irrigation Works. — Original Works.	18	281 to 284	...	...	...	...	...	...	11,83,969	5,41,517	...	2,17,799
TOTAL WORKS AND REPAIRS	19		90,23,245	35,36,023	10,44,082	7,93,434	2,52,002	1,46,48,786	38,00,395	94,25,925	2,24,724	1,31,33,194

(*a*) Excluding outlay on Public Works by Civil Officers.

it bears to the TOTAL OUTLAY on WORKS and REPAIRS as shown in the FINANCE AND ended 31st March 1916.

Railways.)

No. of Items.	BENGAL.		UNITED PROVINCES OF AGRA AND OUDH		Punjab.	Burma.	Bihar and Orissa.	CENTRAL PROVINCES AND BERAR.			Assam.	GRAND TOTAL.
	Bengal proper.	Port Blair.	United Provinces of Agra and Oudh proper.	Rajputana.				Central Provinces and Berar proper.	Central India.	Hyderabad.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	13,53,363	30,835	...	—3	54,139	15,83,260	...	...	...	64,40,296
2	2,93,975	...	61,047	...	19	801	16,446	3,57,533	...	...	...	11,94,242
3	—402	...	3,848	16,175	3,166	17,900	...	...	...	...	...	94,136
4	4,95,940	...	65,240	28,345	36,800	1,21,839	799	3,109	...	...	...	14,25,494
5	3,05,806	...	72,529	645	1,49,721	2,35,589	37,803	63,222	...	...	—43,546	15,74,479
6	5,71,177	...	33,112	...	4,53,591	3,77,054	1,36,041	31,735	...	...	33,178	46,13,794
7	3,38,452	33,865	4,17,318	1,11,529	1,81,597	5,64,896	3,68,552	1,77,769	2,40,427	58,902	20,514	56,07,519
8	3,94,256	38,972	1,17,082	1,78,929	1,62,387	57,478	41,664	18,532	2,40,203	17,279	17,899	42,09,271
9	31,15,760	...	23,19,359	...	23,38,394	28,42,915	59,26,681	31,73,655	...	...	12,38,937	2,77,33,224
10	22,99,386	...	27,26,634	...	18,10,616	33,07,761	8,48,965	19,42,756	...	...	15,11,587	1,77,42,102
11	—798	...	109	2,721	6,156	1,07,215	7,250	552	2,612	...	23,762	45,09,116
12	32,626	4	3,842	11,998	28,533	2,92,293	12,227	2,293	7,919	...	27,407	45,88,052
13	...	...	...	...	...	...	...	...	...	...	...	1,17,108
14	...	...	...	...	...	...	...	...	...	...	...	27,401
15	...	...	...	...	...	...	...	...	...	...	...	35,36,023
16	1,940	...	58,981	...	16,45,582	72,851	1,07,841	12,162	...	...	...	22,40,576
17	91,760	...	13,08,439	...	43,49,008	2,84,472	5,17,847	49,153	...	...	...	89,59,942
18	...	...	8,80,451	...	42,82,791	13,14,598	...	22,31,656	...	...	...	1,06,52,781
19	79,39,878	1,22,841	94,21,354	3,81,177	1,54,48,361	95,97,659	80,76,855	96,47,387	4,91,161	76,181	28,29,678	10,52,65,556

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 78.—ABSTRACT ACCOUNT of CHARGES (*a*) for ESTABLISHMENT with the PERCENTAGE for the Year ended

(Excluding

PARTICULARS.	No. of Items.	Reference to Detailed Account.	INDIA. Director-General, Military Works.	Permanent Works, Delhi.	Delhi Province.	Baluchistan.	Viceregal Estates.	TOTAL.	North-West Frontier Province.	MADRAS. Madras Proper.	Coorg.
		Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ESTABLISHMENT.											
FAMINE RELIEF AND INSURANCE ESTABLISHMENT	20	128 to 131	..	.	...	...	...	...	...	67,371	...
IRRIGATION.											
(*Imperial and Provincial.*)											
Minor Works and Navigation, Capital Establishment .	21	182 to 187	...	...	...	47,111	...	47,111	...	43,180	...
Minor Works and Navigation, Revenue Establishment	22	188 to 191	...	...	...	25,518	...	25,518	...	66,559	...
Minor Works and Navigation and Agricultural Establishment	23	179 to 181	...	...	...	17,073	...	17,073	1,294	6,67,559	898
OTHER PUBLIC WORKS.											
Imperial Civil Works Establishment . . .	24	198 and 199	*1,82,516	...	1,35,075	1,26,538	40,074	4,84,203	2,25,128	27,763	69,702
Provincial ditto ditto .	25	207	...	...	...	...	...	...	...	14,44,345	...
Imperial Military Works Establishment . .	26	255	23,81,094	...	5,278	...	. .	23,86,372	...	...	42
Special Defence Work .	27	258	12,305	...	...	...	...	12,305	...	...	...
Initial expenditure on New Capital at Delhi . .	28	305	..	6,92,398	...	...	...	6,92,398	...	...	...
IRRIGATION.											
(*Imperial and Provincial.*)											
Major Works—Working Expenses, Establishment	29	159 to 163	...	...	...	...	...	...	2,26,191	8,84,151	...
Capital Outlay on Irrigation Works, Establishment .	30	281 to 184	...	...	...		...	...	2,85,728	96,234	...
TOTAL ESTABLISHMENT .	31		25,75,915	6,92,398	1,40,353	2,16,240	40,074	36,64,980	7,38,341	32,97,162	70,642
PERCENTAGE OF NET TOTAL ESTABLISHMENT ON TOTAL WORKS AND REPAIRS .	32		28·55	19·58	13·44	27·25	15·90	25·02	19·43	34·98	31·43

* Includes Rs. 93,442 on account of Consulting Architect and Electrical Adviser to Government of India.
(*a*) Excluding outlay on Public Works by Civil Officers.

to the Total Outlay on Works and Repairs as shown in the Finance and Revenue Accounts 31st March 1916—*contd.*

Railways.)

No. of Items.	Bombay.	Bengal		United Provinces of Agra and Oudh.		Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.			Assam.	Grand Total.
		Bengal proper.	Port Blair.	United Provinces.	Rajputana.				Central Provinces and Berar Proper.	Central India.	Hyderabad.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
20	6,02,413	1,722	...	2,46,996	3,438	...	—1	22,622	3,93,211	...	...	...	13,37,772
21	30,902	47,296	...	11,788	...	...	—749	3,182	68,958	...	...	...	2,51,668
22	1,48,508	1,27,117	...	82,910	20,369	42,816	28,144	321	1,128	...	...	...	5,43,390
23	4,93,480	3,49,500	..	58,243	267	3,87,080	3,50,128	61,714	35,055	...	...	7,365	24,29,656
24	1,60,772	1,18,701	23,975	1,07,586	1,16,591	53,019	1,26,316	77,990	42,067	1,22,893	9,678	8,159	17,74,543
25	15,77,060	12,62,932	...	11,48,265	...	9,21,962	17,32,314	9,44,261	10,36,841	...	...	7,17,052	1,07,85,032
26	10,433	1,523	1	767	4,704	5,785	75,278	2,841	615	2,241	...	5,210	24,95,815
27	...	...	...	...	...	...	...	...	...	...	...	...	12,305
28	...	...	...	...	...	...	...	...	...	...	...	...	6,92,398
29	4,60,857	77,565	...	20,12,409	...	41,67,657	2,28,276	8,38,920	24,362	...	...	...	89,20,388
30	56,128	...	...	1,36,262	...	9,60,824	1,68,653	...	3,60,067	...	...	...	20,63,896
31	35,40,553	19,86,356	23,976	38,05,226	1,45,369	65,39,143	27,08,359	19,51,854	19,62,304	1,25,134	9,678	7,37,786	3,13,06,863
32	23·96	25·02	19·52	40·39	38·14	42·33	28·22	24·17	20 34	25·48	12·70	26·07	29·74

N.—Ry. Irrn. and Other Capl. not charged to Revenue.

No. 78A.—DETAILED ACCOUNT of EXPENDITURE (*a*) on TOOLS and PLANT of the PUBLIC during the year ended

(Excluding

PARTICULARS.	No. of Item.	INDIA, GENERAL.							NORTH-WEST FRONTIER PROVINCE.			MADRAS.			No. of Item.
		General, Works Public Director Military (other Works).	Works, Public Permanent Delhi (Other Works).	Delhi Province (other Public Works).	BALUCHISTAN. Other Public Works.	BALUCHISTAN. Irrigation.	BALUCHISTAN. Total.	Estate Public Viceregal (other Works).	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
NEW SUPPLIES.															
Scientific instruments and drawing materials.	1	3,917	1,932	192	..	63	63	...	...	13	13	1,586	...	—1,586	1
Plant and machinery . . .	2	81,876	2,70,250	4,786	...	1,760	1,760	1,720	...	6,875	6,875	—43,063	...	—43,063	2
Tools	3	37,348	...	15,947	.	3,799	3,799	603	...	1,357	1,357	—14,906	...	— 14,906	3
Navigation Plant	4	...	...	...	...	...	...	...	...	4	4	1,160	70,458	71,618	4
Camp equipage	5	63	...	43,433	...	183	183	...	...	...	...	1,462	...	1,462	5
Live-stock	6	340	...	130	...	...	...	...	...	77	77	2,301	...	2,301	6
Office, etc., furniture . . .	7	11,049	218	369	...	1,330	1,330	23	...	1,529	1,529	11,724	...	11,724	7
Miscellaneous	8	.	39,917	...	...	...	...	...	...	—843	—843	...	1,19,251	1,19,251	8
TOTAL NEW SUPPLIES .	9	1,34,593	3,12,377	67,857	...	7,135	7,135	2,346	...	9,012	9,012	—42,908	1,89,709	1,46,801	9
Repairs and carriage . . .	10	55,237	56,014	—2,552	...	2 146	2,146	712	...	11,874	11,874	80,278	1,18,939	1,99,217	10
TOTAL . . .	11	1,89,830	3,68,391	65,305	...	9,281	9,281	3,058	...	20,886	20,886	37,370	3,08,648	3,46,018	11
Add—Charges by other Branches and Departments.	12	2,886	—302	297	8,155	...	8,155	...	30,792	...	30,792	...	...	...	12
TOTAL .	13	1,92,716	3,68,089	65,602	8,155	9,281	17,436	3,058	30,792	20,886	51,678	37,370	3,08,648	3,46,018	13
Deduct—Charges to other Branches and Departments.	14	70,694	...	...	...	...	...	40	...	...	...	32,467	...	32,467	14
GRAND TOTAL .	15	1,22,022	3,68,089	65,602	8,155	9,281	17,436	3,018	30,792	20,886	51,678	4,903	3,08,648	3,13,551	15
DISTRIBUTION OF THE GRAND TOTAL ABOVE.															
FAMINE RELIEF AND INSURANCE .	16		...	...	...	...	..	...	...	...	...	...	531	531	16
IRRIGATION. (*Imperial and Provincial.*)															
Minor Works and Navigation, Capital.	17		...		...	7,594	7,594	...	...	...	...	...	57,548	57,548	17
Minor Works and Navigation, Revenue.	18		...		...	794	794	...	...	...	...	...	4,837	4,837	18
Minor Irrigation and Agricultural Works.	19		...		...	893	893	...	...	90	90	...	28,186	28,186	19
OTHER PUBLIC WORKS.															
Imperial Civil Works, Tools and Plant.	20	6,173	...	65,234	8,155	...	8,155	3,018	30,792	...	30,792	1,936	...	1,936	20
Provincial Civil Works, Tools and Plant.	21	...	...		...	...	...	...	...	...	...	2,967	...	2,967	21
Imperial Military Works, Tools and Plant.	22	1,14,730	...	368	...	..	...	...	...	...	...	...	...	...	22
Special Defence Works . . .	23	1,119			...	...	...	...	...	...	...	...	...	...	23
Initial Expenditure on New Capital at Delhi.	24		3,68,089		...	...	...	...	...	...	...	...	...	...	24
IRRIGATION. (*Imperial and Provincial.*)															
Major Works, Working Expenses .	25		...		..	...	...	...	...	7,976	7,976	...	1,04,178	1,04,178	25
Capital Outlay on Irrigation Works.	26		...		...	...	..	...	..	12,820	12,820	...	1,13,368	1,13,368	26
TOTAL AS IN THE ABOVE .	27	1,22,022	3,68,089	65,602	8,155	9,281	17,436	3,018	30,792	20,886	51,678	4,903	3,08,648	3,13,551	27

(*a*) Excluding Outlay on Public Works in charge of Civil Officers.

WORKS DEPARTMENT and its distribution to heads of the FINANCE AND REVENUE ACCOUNTS 31st March 1916.

Railways.)

No. of Item.	COORG.			BOMBAY.			BENGAL.				UNITED PROVINCES.			CARRIED OVER.		
	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Port Blair (other Public Works).	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	...	51,355	38,134	89,489	605	...	605	...	4,810	1,730	6,540	61,285	39,040	1,01,225
2	2,142	...	2,142	2,49,631	—35,963	2,13,668	24,367	...	24,367	...	54,079	—20,406	33,673	6,45,788	—47,734	5,98,054
3	307	...	307	87,164	16,421	1,03,585	7,748	...	7,748	...	42,315	10,594	52,909	1,76,526	32,171	2,08,697
4	...	...	...	293	2,257	2,550	2,186	51,018	53,204	...	...	850	850	3,639	1,24,587	1,28,226
5	...	...	...	4,572	3,375	7,947	46	...	46	...	4,707	4,014	8,721	57,283	7,572	64,855
6	...	..	...	470	...	470	125	...	125	...	...	4,826	4,826	3,366	4,003	8,269
7	759	...	759	29,995	21,648	51,643	5,353	...	5,353	...	5,671	2,570	8,241	65,161	27,077	92,238
8	...	63	63	...	...	...	2,006	—1,01,081	—99,075	...	...	...	...	41,923	17,390	59,313
9	3,208	63	3,271	4,23,480	45,872	4,69,352	42,436	—50,063	—7,627	...	1,11,582	4,178	1,15,760	10,54,971	2,05,906	12,60,877
10	2,973	...	2,973	60,702	56,550	1,17,252	38,341	1,80,108	2,18,449	...	30,380	78,159	1,08,539	3,22,085	4,47,776	7,69,861
11	6,181	63	6,244	4,84,182	1,02,422	5,86,604	80,777	1,30,045	2,10,822	...	1,41,962	82,337	2,24,299	13,77,056	6,53,682	20,30,738
12	...	...	...	11,392	1,354	12,746	...	...	...	...	8,283	...	8,283	61,503	1,354	62,857
13	6,181	63	6,244	4,95,574	1,03,776	5,99,350	80,777	1,30,045	2,10,822	...	1,50,245	82,337	2,32,582	14,38,559	6,55,036	20,93,595
14	*598*	...	*598*	*45,849*	*10,795*	*56,644*	*78*	...	*78*	*151*	*30,001*	*159*	*30,160*	*1,79,878*	*10,954*	*1,90,832*
15	5,583	63	5,646	4,49,725	92,981	5,42,706	80,699	1,30,045	2,10,744	—151	1,20,244	82,178	2,02,422	12,58,681	6,44,082	19,02,763
16	...	...	...	...	11,663	11,663	...	...	...	...	8,283	14,538	22,821	8,283	26,732	35,015
17	...	...	...	...	2,156	2,156	...	—18,087	—18,087	...	...	823	823	...	50,034	50,034
18	...	...	...	...	6,510	6,510	...	1,06,722	1,06,722	...	...	3,572	3,572	...	1,22,435	1,22,435
19	...	63	63	...	33,352	33,352	...	16,935	16,935	...	...	2,727	2,727	...	82,246	82,246
20	5,580	...	5,580	11,912	...	11,912	6,935	...	6,935	—151	7,204	...	7,204	1,46,878	...	1,46,878
21	...	...	...	4,37,148	...	4,37,148	73,658	...	73,658	...	1,04,614	...	1,04,614	6,18,387	...	6,18,387
22	3	...	3	665	...	665	106	...	106	...	53	...	53	1,15,925	...	1,15,925
23	...	..	...	...	...	...	...	...	...	...	...	..	...	1,119	...	1,119
24	...	...	...	...	...	...	...	...	...	...	...	...	...	3,68,089	...	3,68,089
25	...	...	...	...	35,651	35,651	...	24,475	24,475	...	...	32,161	32,161	...	2,04,441	2,04,441
26	...	...	...	...	3,649	3,649	...	...	...	...	...	28,357	28,357	...	1,58,194	1,58,194
27	5,583	63	5,646	4,49,725	92,981	5,42,706	80,699	1,30,045	2,10,744	—151	1,20,244	82,178	2,02,422	12,58,681	6,44,082	19,02,763

N.—Ry. Irrn. and Other Capl. not charged to Revenue.

No. 78A.—Detailed Account of Expenditure (*a*) on Tools and Plant of the Public during the year ended

(Excluding

PARTICULARS.	No. of Item.	Brought forward.			RAJPUTANA.			PUNJAB.			BURMA.			No. of Item.
		Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	
NEW SUPPLIES.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Scientific instruments and drawing materials.	1	61,285	39,940	1,01,225	332	...	332	701	8,123	8,824	3,108	240	3,348	1
Plant and machinery	2	6,45,788	—47,734	5,98,054	1,051	...	1,051	10,616	36,351	46,967	58,406	15,027	73,433	2
Tools	3	1,76,526	32,171	2,08,697	913	...	913	14,785	17,410	32,195	27,636	915	28,551	3
Navigation Plant	4	3,639	1,24,587	1,28,226	...	...	...	...	9,831	9,831	70,072	116	70,188	4
Camp equipage	5	57,283	7,572	64,855	1,331	...	1,331	224	3,770	3,994	6,343	...	6,343	5
Live-stock	6	3,366	4,903	8,269	...	...	...	...	441	441	146	...	146	6
Office, etc., furniture	7	65,161	27,077	92,238	853	...	853	7,883	17,957	25,840	15,128	5,056	20,184	7
Miscellaneous	8	41,923	17,390	59,313	...	...	...	...	—59,310	—59,310	...	...	...	8
Total New Supplies	9	10,54,971	2,05,906	12,60,877	4,480	...	4,480	34,209	34,573	68,782	1,80,839	21,354	2,02,193	9
Repairs and carriage	10	3,22,085	4,47,776	7,69,861	9,894	...	9,894	25,386	1,30,441	1,55,827	70,126	—31,296	38,830	10
Total	11	13,77,056	6,53,682	20,30,738	14,374	...	14,374	59,595	1,65,014	2,24,609	2,50,965	—9,942	2,41,023	11
Add—Charges by other Branches and Departments	12	61,503	1,354	62,857	2,291	706	2,997	...	...	...	...	26,766	26,766	12
Total	13	14,38,559	6,55,036	20,93,595	16,665	706	17,371	59,595	1,65,014	2,24,609	2,50,965	16,824	2,67,789	13
Deduct—Charges to other Branches and Departments	14	*1,79,878*	*10,954*	*1,90,832*	*1,706*	...	*1,706*	*13,747*	...	*13,747*	*36,621*	*29,733*	*66,354*	14
GRAND TOTAL	15	12,58,681	6,44,082	19,02,763	14,959	706	15,665	45,848	1,65,014	2,10,862	2,14,344	—12,909	2,01,435	15
Distribution of the Grand Total above.														
Famine Relief and Insurance	16	8,283	26,732	35,015	2,286	29	2,315	...	...	...	...	...	...	16
IRRIGATION. (*Imperial and Provincial.*) Minor Works and Navigation, Capital	17	...	50,034	50,034	...	...	...	...	...	...	...	—52	—52	17
Minor Works and Navigation, Revenue	18	...	1,22,435	1,22,435	...	667	667	...	123	123	...	11,450	11,450	18
Minor Irrigation and Agricultural Works	19	...	82,246	82,246	...	10	10	...	7,774	7,774	...	15,709	15,709	19
OTHER PUBLIC WORKS Imperial Civil Works, Tools and Plant	20	1,46,878	...	1,46,878	12,467	...	12,467	3,089	...	3,089	8,800	...	8,800	20
Provincial Civil Works, Tools and Plant	21	6,18,387	...	6,18,387	...	...	...	42,381	...	42,381	2,00,451	...	2,00,451	21
Imperial Military Works, Tools and Plant	22	1,15,925	...	1,15,925	206	...	206	378	...	378	5,093	...	5,093	22
Special Defence Works	23	1,119	...	1,119	...	...	...	...	...	...	...	...	...	23
Initial Expenditure on New Capital at Delhi	24	3,68,089	...	3,68,089	...	...	...	...	...	...	...	...	...	24
IRRIGATION. (*Imperial and Provincial.*) Major Works, Working Expenses	25	...	2,04,441	2,04,441	...	...	...	...	1,80,923	1,80,923	...	9,950	9,950	25
Capital Outlays on Irrigation Works	26	...	1,58,194	1,58,194	...	...	...	...	—23,806	—23,806	...	—49,966	—49,966	26
TOTAL AS IN THE ABOVE	27	12,58,681	6,44,082	19,02,763	14,959	706	15,665	45,848	1,65,014	2,10,862	2,14,344	—12,909	2,01,435	27

(*a*) Excluding outlay on Public Works in

Works Department and its distribution to heads of the Finance and Revenue Accounts 31st March 1916—*continued.*

Railways.)

No. of Item.	BIHAR AND ORISSA.			CENTRAL PROVINCES.			CENTRAL INDIA.			HY-DERA-BAD.	ASSAM.			GRAND TOTAL.		
	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2,151	...	2,154	961	2,209	3,170	801	...	801	...	676	...	676	70,018	50,512	1,20,530
2	56,383	...	56,383	96 797	43,372	1,40,169	22,789	...	22,789	...	10,424	...	10,424	9,02,254	47,016	9,49,270
3	10,974	...	10,974	12,965	—3,858	9,107	14,374	...	14,374	56	59,684	..	59,684	3,17,913	46,638	3,64,551
4	138	13,759	13,897	...	560	560	...	...	...	...	...	98,819	98,819	73,849	2,47,672	3,21,521
5	...	...	...	1,689	—62	1,627	...	...	...	...	1,440	...	1,440	68,310	11,280	79,590
6	...	...	...	...	—2,597	—2,597	...	...	...	...	...	...	...	3,512	2,747	6,259
7	3,676	...	3,676	2,322	2,498	4,820	5	...	5	...	1,212	...	1,212	96,240	52,588	1,48,828
8	...	13,070	13,070	...	...	...	...	...	...	...	...	...	..	41,923	—28,850	13,073
9	73,325	26,829	1,00,154	1,14,734	42,122	1,56,856	37,969	...	37,969	56	73,436	98,819	1,72,255	15,74,019	4,29,603	20,03,622
10	16,944	28,575	45,519	63,726	22,569	86,295	8,189	...	8,189	574	27,776	...	27,776	5,44,760	5,98,065	11,42,765
11	90,269	55,404	1,45,673	1,78,460	64,691	2,43,151	46,158	...	46,158	630	1,01,212	98,819	2,00,031	21,18,719	10,27,668	31,46,387
12	...	...	...	...	62	62	470	...	470	...	...	...	...	64,264	28,888	93,152
13	90,269	55,404	1,45,673	1,78,460	64,753	2,43,213	46,628	...	46,628	630	1,01,212	98,819	2,00,031	21,82,983	10,56,556	32,39,539
14	*92*	...	*92*	*9,987*	*39*	*10,026*	*15*	...	*15*	*86*	*8*	...	*8*	*2,42,140*	*40,726*	*2,82,866*
15	90,177	55,404	1,45,581	1,68,473	64,714	2,33,187	46,613	...	46,613	544	1,01,204	98,819	2,00,023	19,40,843	10,15,830	29,56,673
16	...	—6,130	—6,130	...	13,813	13,813	...	...	...	...	...	...	...	10,569	34,444	45,013
17	...	...	...	...	12,834	12,834	...	...	...	...	...	...	...	...	62,816	62,816
18	...	...	...	...	48	48	...	...	...	...	...	...	...	...	1,34,723	1,34,723
19	...	13,813	13,813	...	3,647	3,647	...	...	...	...	...	98,819	98,819	...	2,22,018	2,22,018
20	5,441	...	5,441	2,935	...	2,935	46,460	...	46,460	544	567	...	567	2,27,181	...	2,27,181
21	84,538	...	84,538	1,65,496	...	1,65,496	...	...	...	...	1,00,284	...	1,00,284	12,11,537	...	12,11,537
22	198	..	198	42	...	42	153	...	153	...	353	...	353	1,22,348	...	1,22,348
23	...	..	...	...	...	...	...	...	...	...	...	...	...	1,119	...	1,119
24	...	...	...	...	...	...	...	...	..	...	...	...	...	3,68,089	...	3,68,089
25	...	47,721	47,721	...	990	990	...	...	...	...	...	...	...	..	4,44,025	4,44,025
26	...	...	...	...	33,382	33,382	...	...	...	...	...	...	...	...	1,17,804	1,17,804
27	90,177	55,404	1,45,581	1,68,473	64,714	2,33,187	46,613	...	46,613	544	1,01,204	98,819	2,00,023	19,40,843	10,15,830	29,56,673

charge of Civil Officers.

N.—Ry. Irrn. and Other Capl. not charged to Revenue.

No. 79.—STATEMENT showing, with regard to the INDIAN RAILWAY Companies,* PAYMENTS on CAPITAL ACCOUNT to the 31st

TRANSACTIONS.	STATE									
	Assam-Bengal.	South Behar.	Sialkot Narowal.	Mymensingh-Jamalpur-Jagannathganj.	Bengal Nagpur.	Burma.	Dhond-Baramati.	Sara Serajgunj.	Mymensingh-Bhairab-Bazar.	Mandra Bhan.
DURING THE YEAR 1915-16.	£	£	£	£	£	£	£	£	£	£
ON ACCOUNT OF SHARE AND OTHER CAPITAL:										
Share Capital:										
India	..	...	75,067	...	...	...	578	120,000	63,933	71,066
England	...	...	...	...	...	...	...	...	...	...
Debentures:										
England	...	...	...	...	...	...	...	...	...	...
Debenture Stock:										
England	...	...	...	...	...	...	...	...	...	...
Capital not bearing Interest:										
India	...	...	...	...	...	...	...	...	...	...
England	...	...	...	...	...	...	...	...	...	...
A. TOTAL RECEIPTS	...	...	75,067	...	...	...	578	120,000	63,933	71,066
B. Payments for discharge of Debentures, etc.	278,000	...	...	...	65,200	...	...	...	...	...
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	—278,000	...	75,067	...	—65,200	...	578	120,000	63,933	71,066
ON ACCOUNT OF CAPITAL EXPENDITURE:										
Payments:										
India	—318,673	...	80,409	553	—349,485	—49,470	—1,117	117,771	38,352	52,371
England	41,136	...	...	...	288,149	107,607	...	...	...	...
C. TOTAL	—277,537	...	80,409	553	—61,336	58,137	—1,117	117,771	38,352	52,371
Repayments:										
India	...	...	...	...	...	...	...	...	...	...
England	463	...	...	...	3,864	243	...	...	...	...
D. TOTAL	463	...	...	...	3,864	243	...	...	...	...
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	—278,000	...	80,409	553	—65,200	57,894	—1,117	117,771	38,352	52,371
A. + D. TOTAL RECEIPTS	463	...	75,067	...	3,864	243	578	120,000	63,933	71,066
B. + C. TOTAL PAYMENTS	463	...	80,409	553	3,864	58,137	—1,117	117,771	38,352	52,371
ADVANCES MADE TO COMPANIES BY THE GOVERNMENT OF INDIA (R15=£1)	...	...	...	...	...	...	...	...	...	...
TO 31ST MARCH 1916.										
ON ACCOUNT OF SHARE AND OTHER CAPITAL:										
Share Capital:										
India	...	399,732	100,467	169,754	...	...	37,244	393,358	63,933	133,199
England	1,500,000	...	...	...	3,000,000(*b*)	3,000,000	..	...	...	...
Debentures:										
Nominal amount	*1,277,900*	...	...	...	*6,659,800*	...	..	...	...	...
Cash received ‖	1,260,607	...	...	...	6,622,877	...	...	...	...	...
Debenture Stock:										
Stock represented	...	...	...	...	*2,000,000*	*1,250,000*	...	...	...	...
Cash received	...	...	...	...	1,948,586	1,199,819	...	...	...	...
Capital not bearing Interest:										
India	...	..	...	...	...	...	...	...	...	...
England	15,385	...	...	...	17,000	20,000	...	...	...	...
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	2,775,992	399,732	100,467	169,754	11,589,063	4,219,819	37,244	393,358	63,933	133,199
ADVANCES MADE TO COMPANIES BY THE GOVERNMENT OF INDIA (R15=£1)	...	...	...	...	...	...	...	...	...	...
	2,775,992	399,732	100,467	169,754	11,589,063	4,219,819	37,244	393,358	63,933	133,199
ON ACCOUNT OF CAPITAL EXPENDITURE:										
Net Payments:										
India	164,325	450,606	104,290	169,289	—241,725	1,657,751	35,288	389,511	38,352	127,875
England	2,611,667	...	...	...	11,830,788	3,476,260	...	...	...	...
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	(*a*) 2,775,992	450,606	104,290	169,289	11,589,063	5,134,011	35,288	389,511	38,352	127,875
BALANCE OF ACCOUNT WITH COMPANY:										
At Credit	...	...	...	465	...	...	1,956	3,847	25,581	5,324
At Debit	...	50,874	3,823	...	...	914,192	...	...	...	...

* Excluding East Indian Railway Company, South Indian Railway Company, Limited, Great Indian Peninsula Railway

† Although for convenience the Rohilkund and Kumaon Railway is classed among the State

‡ £147,000 Sterling Debentures were issued by the Company in England and sold for R20,34,195. This sum was paid into the Calcutta debentures in 1904-05, and by £72,000, the amount

‖ Excluding premium, which is included

§ Mysore Railway Debenture Capital. The cash received in this case was £1,224,000

¶ Excluding £1,500,000 Share Capital issued as fully paid up on 1st July 1908 in Exchange

(*a*) Besides £358,758 and £134,339 debited and £27,878 credited to Capital Account on account of interest on share capital paid by the

(*b*) Includes £4,711 being the Capital stock in respect of which the holders exercised

(*c*) Includes £247 Survey outlay of the Guntur Tenali

(*d*) Includes £212,523 receipts and £164,141 expenditure

the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT during the Year 1915-16; the RECEIPTS and March 1916; and the BALANCES at that date.

RAILWAYS.

Murtajapur Yeotmal.	Rohilkund and Kumaon.†	Hardwar-Dehra.	Madras and Southern Mahratta (including Myeore Tenali Railway).	Amritsar-Patti-Kasur.	Ahmedabad-Parantij including Idar Road Brahmaked.	Tapti valley.	Ahmedabad-Dholka Railway.	Fulgaon Arvi.	Murtajapur Ellichpur.	Baripada Talband.	Chapuramukh Silghat.	Branch line companies under the audit of Government Examiner, East Indian Railway.	Pachora Jammer.	TOTAL.
£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
24,133	...	533	...	14,467	...	1,600	...	29,333	1,833	10,234	24,585	312,857	18,182	768,401
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
24,133	...	533	...	14,467	...	1,600	...	29,333	1,833	10,234	24,585	312,857	18,182	768,401
...	32,000	...	...	...	...	...	...	...	...	...	...	...	...	375,200
24,133	—32,000	533	...	14,467	...	1,600	...	29,333	1,833	10,234	24,585	312,857	18,182	393,201
22,317	—23,489	84	—186,351	9,084	31	1,685	...	26,946	2,844	7,748	18,078	338,812	8,614	—202,886
...	6,272	...	208,906	...	...	...	...	...	...	...	...	...	...	352,070
22,317	—17,217	84	22,555	9,084	31	1,685	...	26,946	2,844	7,748	18,078	338,812	8,614	449,184
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	20	...	4,841	...	...	...	...	...	...	...	...	...	...	9,431
...	20	...	4,841	...	...	...	...	...	...	...	...	...	...	9,431
22,317	—17,237	84	17,714	9,084	31	1,685	...	26,946	2,844	7,748	18,078	338,812	8,614	439,753
24,133	20	533	4,841	14,467	...	1,600	...	29,333	1,833	10,234	24,585	312,857	18,182	777,832
22,317	14,783	84	22,555	9,084	31	1,685	...	26,946	2,844	7,748	18,078	338,812	8,614	824,384
...	14,763	...	...	...	...	...	...	...	...	...	...	...	...	14,763
161,000	...	187,392	8,460	183,309	225,953	802,130	65,318	35,066	104,726	10,234	24,585	(d)525,380	18,182	3,649,422
...	200 000	...	¶3,491,540	...	...	...	...	...	...	...	...	...	...	11,191,540
...	‡75,000	...	2,325,000	...	...	...	...	...	...	...	...	...	...	10 337,700
...	‡c8,102	...	2,314,425	...	...	...	...	...	...	...	...	...	...	10,286,011
...	...	...	2,500,000	...	...	...	...	...	...	...	...	...	...	6,950,000
...	...	...	§1,200,000	...	...	...	...	...	...	...	...	...	...	6,819,943
...	...	...	2,471,538	...	...	...	...	...	...	...	...	...	...	
...	...	...	§1,200,000	...	...	...	...	...	...	...	...	...	...	—166
...	...	...	—166	...	...	...	...	...	...	...	...	...	...	107,992
...	...	...	55,007	...	...	...	...	...	...	...	...	...	...	
161,000	288,102	187,392	9,540,804	183,309	225,953	802,130	65,318	35,066	104,726	10,234	24,585	525,380	18,182	32,054,742
...	475,652	...	...	...	...	...	...	...	...	...	...	...	...	475,652
161,000	763,754	187,392	9,540,804	183,309	225 953	802,130	65,318	35,066	104,726	10,234	24,535	525,380	18,182	32,530 394
158,980	130,323	187,115	(c)2,305,274	181,359	225,839	801,692	65,047	31,039	105,532	7,748	18,078	(d)502,953	8,614	7,625,155
...	633,431	...	5,975,578	...	...	...	...	...	...	...	...	...	...	24,527,724
158,980	763,754	187,115	8,280,852	181,359	225,839	801,692	65,047	31,039	105,532	7 748	18,078	502,953	8,614	32,152,879
2,020	...	277	1,259 952	1,050	114	438	271	4,027	...	2,486	6,507	22,427	9,568	1,347,210
...	...	...	...	...	...	...	...	...	806	...	...	...	...	969,695

Company and Bombay, Baroda and Central India Railway Company.
Railways, a portion of the system is the property of the Company.
Treasury and at the Contract Rate was equivalent to a Sterling payment of £160,837, now reduced by £735, being discount on renewal of these of the Debentures discharged in 1911 and 1915.
under "Capital not bearing Interest."
of which the sum of £24,000 is included under "Capital not bearing Interest."
for the surrender of £65,016-6-5 Madras Railway Annuity.
Secretary of State; Interest on advance in India, less net traffic receipts and interest on interest; and interest on excess capital respectively.
the option of transferring it to the Secretary of State in the year 1913-14, and shown as Capital expenditure of State Railways in Account No 74.
Railway brought on to the Construction account.
previously accounted for under "Deposits."

N.—Ry. Irrn. and Other Capl. not charged to Revenue.

No. 79A.—Account of Capital Contributed by Native States towards Outlay on State Railways to end of the Year 1915-16.

Railways.	Native States.	During 1915-16.	To end of 1915-16.
		₹	₹
Nagda-Muttra	Jaipur Darbar	10,00,000	60,00,000
	Total ₹	10,00,000	60,00,000
	Converted into £ at ₹15=£1 . £	**66,667**	**400,000**

No. 80.—Account of Initial Expenditure on New Capital at Delhi during and to end of the year 1915-16.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
A.—Salaries and Allowances—(*a*)	R	R
(*a*) Preliminary Investigation—		
(i) Gazetted Officers	...	2,03,579
(ii) Non-Gazetted Officers	...	14,276
(*b*) Public Works and Electrical Officers employed on the Project—		
(i) Gazetted Officers	3,61,873	11,80,861
(ii) Non-Gazetted Officers	2,03,139	5,02,861
(*c*) Miscellaneous Officers (including all others) employed on the Project—		
(i) Gazetted Officers	25,989	2,20,477
(ii) Non-Gazetted Officers	14,422	83,267
B.—Travelling Allowances of Officers and Establishment—(*a*)		
(*a*) Preliminary Investigation—		
(i) Gazetted Officers	...	23,161
(ii) Non-Gazetted Officers	...	1,954
(*b*) Public Works and Electrical Officers employed on the Project—		
(i) Gazetted Officers	39,646	1,04,848
(ii) Non-Gazetted Officers	18,627	49,693
(*c*) Miscellaneous Officers (including all others) employed on the Project—		
(i) Gazetted Officers	1,513	9,501
(ii) Non-Gazetted Officers	—1,001	4,460
C.—Supplies, Services and Contingencies—(*a*)		
(*a*) Preliminary Investigations	...	50,624
(*b*) Public Works and Electrical Officers employed on the Project	24,352	97,192
(*c*) Miscellaneous Officers	3,838	22,542
D.—Works Expenditure—		
(i) Buildings (Account No. 80 A)	21,71,126	34,11,016
(ii) Communications (Account No. 80 B)	2,37,566	3,70,727
(iii) Miscellaneous Public Improvements (Account No. 80 C)	44,213	1,85,278
(iv) Electric Light and Power	...	...
(v) Irrigation	...	...
(vi) Sanitation including Storm Water Drains, Sewerage and Sewage disposal, Water supply, and conservancy.	...	...
(vii) Purchase of Tools and Plant (*b*)	3,68,089	28,99,556
(viii) Stock and Suspense	4,30,319	12,93,221
(ix) Miscellaneous, including surveys, camps and general preliminary expenditure connected with works (Account No. 80D)	8,46,353	41,74,002
(x) Maintenance during construction (Account No. 80E)	2,36,765	4,35,973
E.—Acquisition of Land taken up for the Project	—57,314	35,37,281
F.—Other Miscellaneous Expenditure	...	5,833
Deduct—Receipts on Capital Account	*407*	*2,368*
GRAND TOTAL	49,69,108	1,88,79,815
Total converted into £ at R15 = £1 £	**331,274**	**1,258,655**
India	321,383	1,144,605
England	9,891	114,050

(*a*) For details *vide* Account No. 77, page 288.
(*b*) " " " " 78A " 298.

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 80A.—Detailed Account of Works Expenditure—D(i) Buildings.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
D.—I.—(i) Government House	2,19,893	3,68,638
D.—I.—(ii) Secretariat	7,08,040	9,89,421
D.—I—(iii) Other Buildings—		
A.—Central Buildings—		
(i) Viceroy's Court	2,09,109	2,12,160
(ii) Great Court	26,138	28,408
(iii) Furniture and Fittings	88	67,088
B.—Other Government Offices	...	...
C.—Residential Buildings	10,07,858	17,45,301
D.—Medical Buildings	...	...
E.—Police Buildings	...	...
F.—Fire Station	...	...
G.—Miscellaneous Civil Buildings	...	...
H.—Military Buildings	...	...
I.—Other Buildings	...	...
Total Buildings	21,71,126	34,11,016

No. 80B.—Detailed Account of Works Expenditure—D(ii) Communications.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
A. and B.—Constructing Avenues and Arteries	2,26,001	3,44,390
C.—Miscellaneous roads	5,816	7,295
D.—Service Roads	4,762	7,450
E.—Roads on Ridge	...	...
F.—Dust-proof treatment	987	11,592
G.—Through Communications	...	...
Total Communications	2,37,566	3,70,727

No. 80C.—Detailed Account of Works Expenditure—D(iii) Miscellaneous Public Improvements.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
A.— Parks and Gardens—		
(1) Central Vista Construction	...	...
(2) Other Parks and Gardens	42,496	1,83,561
B.—Recreation Parks	1,717	1,717
C.—Palings	...	...
D.—Road Circuses	...	...
E.—Indrapat Reservoir	...	...
F.—Extensions to South	...	
Total Miscellaneous Public Improvements	44,213	1,85,278

No. 80D.—Detailed Account of Works Expenditure—D (ix) Miscellaneous.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
A.—Survey and Preliminary	4,752	48,279
B.—Preparation of site	5,44,022	16,48,904
C.—Experiments and models	8,513	51,594
D.—Service Roads	3,913	5,65,624
E.—Water supply and other general services	84,663	11,51,725
F.—Medical and sanitary	12,468	51,742
G.—Miscellaneous	1,88,022	6,56,133
Total Miscellaneous	8,46,353	41,74,002

No. 80E.—Detailed Account of Works Expenditure—D (x) Maintenance during construction.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
(i) Maintenance of buildings	34,754	50,780
(ii) Maintenance of roads	33,985	62,121
(iii) Maintenance of public parks and gardens	21,647	42,436
(iv) Maintenance of road circuses	...	...
(v) Maintenance of irrigation water supply	5,925	5,925
(vi) Maintenance of temporary water supply	24,652	51,342
(vii) Maintenance expenditure in connection with conservancy and sanitation	20,420	41,244
(viii) Upkeep of hospitals and dispensaries	5,767	10,632
(ix) Renewal of coolie camps	7,848	10,310
(x) Renewing hospital and dispensary for coolies	...	2,991
(xi) Maintenance of storm water drains	...	...
(xii) Entertainment of chowkidars and other menial establishment	5,409	9,108
(xiii) Running expenses of electric power plant for general purposes	34,253	54,812
(xiv) Running expenses of railways for general purposes	25,000	55,729
(xv) Running expenses of tractors and lorries	15,763	33,353
Unforeseen	1,342	5,187
Total Maintenance during construction	2,36,765	4,35,973

N.—Ry. Irrn. and other Capl. not charged to Revenue.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1915-1916.

Exchange Compensation Allowance.

Expenditure £336,643.

	No. of Account.	Detail of Account.	Page.	Amount of each Account.	
				Detail.	Expenditure.
					£
Exchange Compensation Allowance.	81	Expenditure	311	...	336,643

81.—ABSTRACT ACCOUNT showing the amount of EXCHANGE COMPENSATION ALLOWANCE charged in the ACCOUNTS of the GOVERNMENT of INDIA during the Year ended 31st March 1916.

EXPENDITURE.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.	DISTRIBUTION OF TOTAL.	
													Imperial.	Provincial.
Direct Demands on the Revenues:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue	2,027	798	49,511	63,480	34,677	55,571	34,848	41,175	25,315	23,700	13,383	3,44,485	17,190	3,27,295
Opium	...	...	...	...	...	6,844	...	...	...	...	...	6,844	6,844	...
Salt	4,486	...	4,546	5,956	...	...	...	...	...	...	...	14,988	14,988	...
Excise	1,000	...	9,091	...	2,436	1,865	...	2,001	...	2,125	...	19,118	8,143	10,975
Customs	...	...	914	7,794	6,683	...	...	361	222	...	...	15,974	15,974	...
Income Tax	...	...	...	...	900	...	...	...	...	...	...	900	450	450
TOTAL	8,113	798	64,062	77,230	44,696	64,280	34,848	43,537	25,537	25,825	13,383	4,02,309	63,589	3,38,720
Posts and Telegraphs	12,828	...	...	...	...	...	...	...	...	...	...	12,828	12,828	...
Mint	5,672	...	...	5,933	...	...	...	...	...	...	...	11,605	11,605	...
Salaries and Expenses of Civil Department:														
General Administration	50,610	3,355	18,831	23,719	26,431	33,491	27,300	28,812	21,324	20,231	11,948	2,66,052	71,049	1,95,003
Law and Justice—Courts of Law	4,822	2,398	59,154	40,649	86,499	98,872	62,595	63,677	38,846	31,581	15,385	5,04,478	7,220	4,97,258
Law and Justice—Jails	6,996	...	3,747	2,756	4,117	5,355	2,046	2,579	490	2,194	...	30,280	6,996	23,284
Police	9,250	7,297	26,386	24,934	29,529	38,300	20,114	42,396	16,106	17,379	8,696	2,40,387	16,547	2,23,840
Ports and Pilotage	...	...	...	1,031	7,628	...	...	4,712	34	...	...	13,405	...	13,405
Education	815	1,061	17,524	21,257	23,215	19,991	11,933	13,312	10,572	9,535	5,110	1,34,325	1,876	1,32,449
Ecclesiastical	4,931	1,390	9,705	6,612	4,473	7,858	9,151	2,806	349	1,632	569	49,476	49,476	...
Medical	9,209	2,325	19,826	22,382	21,748	18,562	16,949	12,864	8,477	6,735	2,576	1,41,643	11,534	1,30,109
Political	41,240	13,102	2,081	9,754	349	...	6,543	4,569	1,296	1,366	4,581	84,481	62,001	22,680
Agriculture	1,239	...	3,626	5,582	4,357	1,806	8,920	7,014	3,242	3,646	640	40,072	1,870	38,202
Scientific and Miscellaneous Departments	11,078	...	...	341	1,011	...	1,521	...	...	...	...	13,951	11,078	2,873
TOTAL	1,40,190	30,928	1,60,880	1,59,017	2,09,357	2,24,235	1,67,072	1,82,741	1,00,736	94,289	49,305	15,18,750	2,39,647	12,79,103
Miscellaneous Civil Charges:														
Civil Furlough and Absentee Allowances	...	...	...	—113	...	...	...	...	...	...	...	—113	—113	...
Stationery and Printing	874	...	875	295	187	508	...	...	...	...	...	2,739	874	1,865
Miscellaneous	...	...	708	...	...	...	...	...	...	...	...	708	...	708
TOTAL	874	...	1,583	182	187	508	...	...	...	...	...	3,334	761	2,573

Famine Relief and Insurance														
Construction of Protective Irrigation Works	...	...	..	300	...	698	...	...	...	1,427	...	2,425	2,425	...
TOTAL	...	...	...	300	...	698	...	...	...	1,427	...	2,425	2,425	...
Railway Revenue Account:														
State Railways: Working Expenses	2,05,922	...	...	...	...	...	...	...	...	...	...	2,05,922	2,05,922	...
Miscellaneous Railway Expenditure	14,427	...	...	...	...	...	...	...	...	...	...	14,427	14,427	...
TOTAL	2,20,349	...	...	...	...	...	...	...	...	...	...	2,20,349	2,20,349	...
Irrigation:														
Major Works: Working Expenses	...	...	...	...	...	706	5,788	...	10	...	...	6,504	5,890	614
Minor Works and Navigation	...	...	...	269	—95	122	1,262	...	106	...	...	1,664	1,497	167
TOTAL	...	...	...	269	—95	828	7,050	...	116	...	...	8,168	7,387	781
Other Public Works:														
Civil Works	...	...	10,247	5,213	1,788	4,996	5,629	7,225	4,815	3,488	3,252	46,653	3,171	43,482
Army Services:														
Army—Effective	(a)27,08,722	...	...	...	...	...	...	...	...	...	...	27,08,722	27,08,722	...
Marine	27,583	...	...	...	...	...	...	...	...	...	...	27,583	27,583	...
Military Works	72,001	...	...	...	..	...	...	...	...	...	...	72,001	72,001	...
TOTAL	28,08,306	...	...	...	...	...	...	...	...	...	...	28,08,306	28,08,306	...
TOTAL CHARGED AGAINST REVENUE Rs.	31,96,332	31,726	2,36,772	2,48,144	2,55,933	2,95,545	2,14,599	2,33,503	1,31,204	1,25,029	65,940	50,34,727	33,70,068	16,64,659
Railway, Irrigation and other Capital not charged to Revenue:														
State Railways: Construction	9,318	...	...	...	...	...	...	...	...	...	...	9,318	9,318	...
Irrigation Works: Construction	...	...	...	...	...	455	431	...	...	...	...	886	886	...
Initial Expenditure on New Capital at Delhi	4,721	...	...	...	...	...	...	...	...	...	...	4,721	4,721	...
TOTAL NOT CHARGED TO REVENUE Rs.	14,039	...	...	...	...	455	431	...	...	...	...	14,925	14,925	...
GRAND TOTAL Rs.	32,10,371	31,726	2,36,772	2,48,144	2,55,933	2,96,000	2,15,030	2,33,503	1,31,204	1,25,029	65,940	50,49,652	33,84,993	16,64,659
Total Converted into £ at Rs. 15=£1												336,643	225,666	110,977

(a)

		Rs.
1st (Peshawar)	Division	1,78,210
2nd (Rawalpindi)	,,	2,21,482
3rd (Lahore)	,,	1,86,247
4th (Quetta)	,,	1,65,160
5th (Mhow)	,,	1,36,521
6th (Poona)	,,	1,29,573
Carried over		10,17,193

	Rs.
Brought forward	10,17,193
7th (Meerut) Division	1,24,838
8th (Lucknow) ,,	1,54,835
9th (Secunderabad) ,,	1,32,167
Burma ,,	83,098
Supply Circle	1,63,955
Controller of War Accounts	10,32,636
TOTAL	27,08,722

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS.

1915-16.

Sections O. to V.—Debt, Deposits, and Advances.

Receipts, £—260,473,539 Disbursements, £256,923,489.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Receipts.	Disbursements.	Net figure carried to Account No. I B.
				£	£	£
O. Permanent Debt	82	Statement of Permanent Debt	314	3,332,400	1,019,155	(a)+2,313,245
„	82A	Temporary Debt	316	7,000,000	10,000,000	−3,000,000
P. Unfunded Debt	82B	Special Loans	316	...	1,131	} .
„	83	Treasury Notes	316	...	...	} +899,842
„	84	Deposits of Service Funds	317	87,111	95,002	}
„	85	Savings Bank Deposits	319	6,665,679	5,756,815	}
Q. Deposits and Advances.	72	Provincial Balances	261	335,711	204,771	}
„	App. A	Appropriation for Reduction of Debt		425,305	...	}
„	86	Deposits of Local Funds	320	6,209,095	6,660,011	}
„	87	Deposits of Sinking Funds	320	15,842	...	}
„	87A	Profits on new Rupee coinage	320	...	...	}
„	App. A	Gold Standard Reserve		16,334,702	10,619,024	} +5,829,927
„	App. A.	Paper Currency Reserve		8,190,295	8,190,295	}
„	89	Departmental and Judicial Deposits	324	31,451,185	30,724,965	}
„	Appendix A.	Advances		7,988,525	7,943,692	}
„	Appendix A.	Suspense Accounts		42,067	977,988	}
„	Appendix A.	Miscellaneous		473,423	315,477	}
R. Loans and Advances by Imperial Government.	90	Advances, Repayments, and Balances	333	490,931	475,828	+15,103
R. R. Loans and Advances by Provincial Governments.	90A	Ditto ditto	349	1,556,038	1,247,806	+308,232
S. Loans to Local Boards for Railway Construction.	91	Receipts and Payments	350	7,709	...	+7,709
T. Remittances	Appendix A.	Inland Money Orders		39,073,870	39,021,590	}
„	Appendix A.	Other Local Remittances		...	116,339	}
„	Appendix A.	Other Departmental Accounts		1,327	17,924	}
„	Appendix A.	Remittances between Civil Treasuries and Departments		45,748,716	45,504,245	} −241,434
„	92	Remittance Account between England and India	353	53,093,004	53,498,253	}
U. Secretary of State's Bills.	93	Bills drawn and discharged	354	4,590,034	5,045,774	
	45	Sterling Bills on London	121	4,668,000	4,668,000	
V. Cash Balance	94	Opening and Closing Balances	355	22,692,570	24,819,404	
		Total		260,473,539	256,923,489	

(a) Net figure carried to Account No. 1B is + £2,379,834. The difference of £66,589 is made up of the sum of £78,497 and £31,032 the amount of debt discharged by means of the Railway and Discount Sinking Funds [*vide* notes (a) and (b) on page 315], *less* £42,940 shown as discharged in Account No. 11 and explained in note (e) on page 315.

No. 82.—ACCOUNT showing the ADDITIONS to, and DISCHARGE of, PERMANENT DEBT, during the Year ended 31st March 1916, and the amount of the PERMANENT DEBT at the commencement and close of the Year.

	Amount, 1st April 1915.	Additions to Debt.	Transferred from other Loans.	TOTAL.	Debt Discharged.	Transferred to other Loans.	Amount, 31st March 1916.
IN INDIA.							
IMPERIAL LOANS BEARING INTEREST.							
4½ per cent. Loan for Indore State Railway	Rs. 1,00,00,000	Rs. ...	Rs. ...	Rs. 1,00,00,000	Rs. ...	Rs. ...	Rs. 1,00,00,000
4 per cent. Loan from Maharaja Scindia for State Railway	1,50,00,000	...	...	1,50,00,000	...	...	1,50,00,000
4 „ Railway Loan from Nawab of Rampur	47,00,000	...	...	47,00,000	...	...	47,00,000
4 „ Gwalior Loan of 1887	1,22,00,000	...	...	1,22,00,000	...	...	1,22,00,000
3½ „ Loan of 1842-43	...	4,99,86,000	...	4,99,86,000	...	...	4,99,86,000
3½ „ „ 1854-55	22,45,35,300	...	51,800	22,45,87,100	...	6,12,800	22,39,74,300
3½ „ „ 1865	34,21,24,200	...	14,89,200	34,36,13,400	...	6,79,200	34,29,34,200
3½ „ „ 1879	37,84,12,700	...	20,65,850	38,04,78,550	...	6,97,600	37,97,80,950
3½ „ „ 1900-1901	3,90,79,800	...	...	3,90,79,800	...	3,55,300	3,87,24,500
3 „ „ 1896-97	39,70,69,400	...	38,68,200	40,09,37,600	..	12,61,950	39,96,75,650
	8,20,59,500	...	...	8,20,59,500	...	45,12,300	7,75,47,200
TOTAL IMPERIAL DEBT in INDIA bearing Interest . . . Rs.	1,50,51,80,900	4,99,86,000	74,75,050	1,56,26,41,950	...	81,19,150	1,55,45,22,800
LOANS NOT BEARING INTEREST.							
3½ per cent. Loan of 1853-54	49,000	...	...	49,000	...	...	49,000
3½ „ „ 1893-94	19,100	...	...	19,100	7,400	...	11,700
4 „ Cawnpur-Furruckabad Railway Debenture Loan	1,700	...	...	1,700	1,700	...	...
4 „ Muttra-Hathras Light Railway Debenture Loan	1,800	...	...	1,800	...	...	1,800
4 „ Cawnpur and Achneyra Railway Debenture Loan	900	...	...	900	...	...	900
4 „ Debenture Loan for Cawnpur-Achneyra Section of the Rajputana-Malwa Railway	5,800	...	...	5,800	300	...	5,500
4 „ Stock Notes issued in 1882-83 and accounted for as follows :—							
In Madras	788	...	...	788	...	...	788
„ Bombay	2,475	...	...	2,475	...	...	2,475
„ Bengal	1,612	...	...	1,612	...	...	1,612
„ United Provinces of Agra and Oudh	538	...	...	538	...	...	538
„ Punjab	587	...	...	587	...	...	587
TOTAL DEBT in INDIA not bearing Interest . Rs.	84,300	...	...	84,300	9,400	...	74,900
TOTAL DEBT in INDIA . Rs.	1,50,52,65,200	4,99,86,000	74,75,050	1,56,27,26,250	9,400	81,19,150	1,55,45,97,700
TOTAL DEBT IN INDIA CONVERTED INTO £ AT Rs. 15=£1 . £	100,351,013	3,332,400	498,337	104,181,750	626	541,277	103,639,847
Do. BEARING INTEREST . . £	100,345,393	3,332,400	498,337	104,176,130	...	541,277	103,634,853
Do. NOT BEARING INTEREST . . £	5,620	...	...	5,620	626	...	4,994
IN ENGLAND.							
BEARING INTEREST.							
India 3½ per cent. Stock . . . £	91,137,350	...	...	91,137,350	...	...	91,137,350
India 3 „ „ . . .	66,028,171	...	...	66,028,171	{ (a) 78,497 (b) 31,032 }	...	65,918,642
India 2½ „ „ . . .	11,689,987	...	...	11,689,987	...	...	11,689,987
India Bonds . . .	2,000,000	...	...	2,000,000	500,000	...	1,500,000
East Indian Railway Debenture Stock 4½ per cent. . .	1,435,650	...	...	1,435,650	...	...	1,435,650
Eastern Bengal Railway Debenture Stock 4 „ . .	348,666	...	...	348,666	...	...	348,666
South Indian Railway Debenture Stock 4½ „ . .	425,000	...	...	425,000	...	...	425,000
Great Indian Peninsula Railway Debenture Stock 4 per cent. . .	2,701,450	...	...	2,701,450	...	...	2,701,450
Indian Midland Railway Debentures 3½ per cent. . .	407,500	...	...	407,500	407,500	...	...
TOTAL DEBT in ENGLAND bearing Interest .	176,173,774	...	...	176,173,774	1,017,029	...	175,156,745
NOT BEARING INTEREST.							
India 5 per cent. Stock . . .	9,305	...	...	9,305	...	...	9,305
India 4 per cent. Stock . . .	7,279	...	...	7,279	1,500	...	5,779
OTAL DEBT in ENGLAND not bearing Interest £	16,584	...	...	16,584	1,500	...	15,084
TOTAL DEBT in ENGLAND . £	176,190,358	...	...	176,190,358	1,018,529	...	175,171,829
TOTAL DEBT £	276,541,371	3,332,400	(c) 498,337	280,372,108	(c) 1,019,155	(c) 541,277	278,811,676

	1st April 1915.	31st March 1916.
Debt bearing Interest :		
In India	100,345,393	103,634,853
In England	176,173,774	175,156,745
Debt not bearing Interest :		
In India	5,620	4,994
In England	16,584	15,084
	276,541,371	278,811,676
	276,519,167	278,791,598
	22,204	20,078
	276,541,371	278,811,676

Classification of the Debt.							
Permanent Debt, exclusive of that for Railways, Irrigation and other Capital Works	1,296,083	502,574	498,337	2,296,994	1,019,155	541,277	736,562
For Railways (including advances made to Railway Companies)	233,195,887	1,164,246	...	234,360,133	..	...	(d)234,360,133
For Irrigation Works	41,122,020	1,334,306	...	42,456,326	...	...	42,456,326
For Initial Expenditure on New Capital at Delhi	927,381	331,274	...	1,258,655	...		1,258,655
TOTAL £	276,541,371	3,332,400	498,337	280,372,108	(c) 1,019,155	541,277	278,811,676

Sinking Funds created pursuant to Section 51 of Act 42 and 43 Vict., C. 26 and Section 2 (a) of Act 44 and 45 Vict., C. 53, and the application thereof.

India Debt created and issued under Acts 42 and 43 Vict., C. 43, 44 and 45 Vict., C. 53, and 48 and 49 Vict., C. 25, in redemption of Liabilities charged on the Revenues of India:

	INDIA DEBT ISSUED IN REDEMPTION OF					
	£328,462 East Indian Railway Annuity.	£64,350 East Indian Railway 4½ per cent. Debenture Stock.	£22,312 Eastern Bengal Railway Annuity.	£62,642 Eastern Bengal Railway 4 per cent. Debenture Stock.	£200,468 Scinde, Punjab and Delhi Railway Annuity.	TOTAL.
	£	£	£	£	£	£
India 4 per cent. Stock	5,115,939	...	...	...	...	5,115,939
India 4 per cent. Rupee Debt, R1,06,750 at 1s. 4d. the rupee	7,117	...	...	...	...	7,117
India 3½ per cent. Stock	2,235,168	48,168	541,055	67,005	4,911,621	7,803,017
India 3 per cent. Stock	215,243	32,597	...	708	...	248,548
INDIA DEBT CREATED AND ISSUED	7,573,467	80,765	541,055	67,713	4,911,621	13,174,621
India Debt purchased and cancelled to 31st March 1915:						
India 4, 3½, 3 and 2½ per cent. Stocks	2,404,216	12,409	158,293	8,135	1,361,803	3,944,361
(a) India Debt purchased and cancelled during the year ended 31st March 1916:						
India 3 per cent. Stock purchased with £21,093 being a portion of the difference between the sums retained by the Secretary of State during the year, in respect of the liabilities redeemed by him, and the Interest on the Stock originally created for the redemption thereof	27,846	167	2,335	...	...	73,407
India 3 per cent. Stock purchased with £33,467 being a portion of the Interest on the amounts standing to the credit of the Funds	29,357	151	1,927	99	16,615	
INDIA DEBT PURCHASED AND CANCELLED £	2,461,419	12,727	167,560	8,234	1,377,918	4,022,858
Balance of India Debt issued as above outstanding on 31st March 1916:	5,112,048	68,038	378,495	59,479	3,533,703	9,151,763
	£					
India 3½ per cent. Stock (*)	9,661,445					
India 3 per cent. Stock (†)	—366,534					
India 3½ per cent. (formerly 4 per cent.) Rupee Debt	7,117	£				
India 2½ per cent. stock (‡)	—150,265					
Investments during the year ended 31st March 1916 in lieu of purchasing and cancelling India Debt—						
War Loan 4½ per cent. stock 1925-45.						
Purchased with £35,434 being portion of the difference between the sums retained by the Secretary of State during the year, in respect of the liabilities redeemed by him, and the interest on the stock originally created for the redemption thereof	19,355	116	1,623	70	14,348	103,857
Purchased with £68,161 being portion of the interest on the amounts standing to the credit of the Funds	41,812	216	2,752	141	23,424	
WAR LOAN 4½ PER CENT. STOCK 1925—45 HELD AT 31ST MARCH 1916	61,167	332	4,375	211	37,772	103,857
Exchequer 5 per cent. Bonds 1920—						
Purchased with £14,298 being balance of the difference between the sums retained by the Secretary of State during the year, in respect of the liabilities redeemed by him, and the interest on the stock originally created for the redemption thereof	...	...	...	69	14,229	50,738
Purchased with £36,440 being balance of the interest on the amount standing to the credit of the Funds	22,235	115	1,472	75	12,543	
EXCHEQUER 5 PER CENT. BONDS 1920 HELD AT 31ST MARCH 1916	22,235	115	1,472	144	26,772	50,738
TOTAL INVESTMENTS LIEU OF PURCHASING AND CANCELLING INDIA DEBT HELD AT 31ST MARCH 1916	83,402	447	5,847	355	64,544	154,595

(b) Stock purchased and cancelled in respect of the "Discount Sinking Funds" by the application of the undermentioned sum towards the redemption of Debt incurred in excess of money raised thereby, *viz.*:

Money.	Stock.
£21,569	£31,032 India 3 per cent. stock.

NOTE—In lieu of the purchase and cancellation of India Stock during three quarters of the year £35,842 War Loan 4½ per cent. stock 1925-45, costing £35,767 and £14,761 Exchequer 5 per cent., Bonds 1920 costing £14,761 were purchased on account of the "Discount Sinking Funds."

	India.	Ennd	TOTAL.
(c) This amount is shown in the General Account, page 27, as follows:—	£	£	£
Under Permanent Debt Discharged	626	909,000	909,626
On account of East Indian Railway Sinking Fund, the cost of purchase is included in £208,893 under "Railway Revenue Account" (*see* also Sinking Fund Account above)	...	57,521	57,521
On account of Eastern Bengal Railway Sinking Fund do. do.	...	4,361	4,361
On account of the Scinde, Punjab, and Delhi Railway Sinking Fund do.	...	16,615	16,615
Under Expenditure for amount of Debt redeemed by means of Oudh and Rohilkhand Railway Discount Sinking Fund, the cost of purchase of which is charged to State Railways—Interest on Debt	...	2,097	2,097
Under Expenditure for amount of Debt redeemed by means of Discount Sinking Fund, the cost of purchase of which is charged to Interest on Debt	...	28,935	28,935
	626	1,018,529	10,19,155

(d) This amount is made up as follows:—	
(i) Aggregate of columns 4 and 19 in Account No. 73, Summary of Capital Expenditure	263,773,571
(ii) *Deduct—Capital Outlay on State Railways from funds raised by companies and contributed by Native States included in above, Accounts No. 74A and No. 79A.*	26,602,429
(iii) *Deduct—Portion of Specific Debt incurred in connection with purchase of Railways redeemed by operationof Sinking Funds*	4,022,858
(iv) *Add*—Net discount involved in raising the money for the purchase of the Oudh and Rohilkhand, South Indian, Bombay, Baroda and Central India, Great Indian Peninsula, and Madras Railways, less amount (£75,293) redeemed by the operation of the Discount Sinking Fund	590,539
TOTAL	233,738,823
(v) Advances made to Companies by the Government of India (Acct. No. 79)	475,652
(vi) Advances made to the Tanjore and Kistna District Boards for the Mayaveram-Mutupet and Bezwada-Masulipatam Railways (Acct. No. 91)	145,658
GRAND TOTAL	234,360,133

NOTE—The amounts of advances to the Bengal-Nagpur Railway Company do not appear as separate items in this calculation as they are now included in the figure shown against item (i) being treated as State outlay.

(e) Difference is due to transactions in connection with the conversion of 3 per cent. loan of 1896-97 under Government of India Finance Department Notification No. 6201-A., dated 2nd November 1908, being one-seventh of the amount of 3 per cent. loan of 1896-97 converted *less* amounts received in cash.

(*) India 3½ per cent. Stock having been substituted for the balance of India 4 per cent. Stock.
(†) India 3 per cent. Stock having been purchased and cancelled instead of India 3½ per cent. Stock.
(‡) India 2½ per cent. Stock having been purchased and cancelled instead of India 3½ or 3 per cent. Stock.

No. 82A.—ACCOUNT showing the ADDITIONS to TEMPORARY DEBT, and TEMPORARY DEBT DISCHARGED, and the BALANCE, for the Year ended 31st March 1916.

		Balance, 1st April 1915.	Additions to Temporary Debt.	TOTAL.	Temporary Debt Discharged.	Balance, 31st March 1916.
INDIA.						
Temporary Loans	₹	11,00,00,000	...	11,00,00,000	4,50,00,000	6,50,00,000
Converted into £ at ₹ 15=£1	£	7,333,333	...	7,333,333	3,000,000	4,333,333
ENGLAND.						
Temporary Loans on Security of India Bills	£	7,000,000	7,000,000	14,000,000	7,000,000	7,000,000
TOTAL	£	14,333,333	7,000,000	21,333,333	10,000,000	11,333,333

No. 82B.—ACCOUNT showing the ADDITIONS to SPECIAL LOANS, and SPECIAL LOANS DISCHARGED, and the BALANCES, for the Year ended 31st March 1916.

	Balance, 1st April 1915.	Additions to Special Loans.	TOTAL.	Special Loans Discharged.	Balance, 31st March 1916.
INDIA, GENERAL.	Rs.	Rs.	Rs.	Rs.	Rs.
Endowment by Raja Kalisankar Ghosal for Benares Blind Asylum (5 per cent.)	48,000	...	48,000	...	48,000
Appropriation for the maintenance of Madho Rao (4 p. c.)	6,68,000	...	6,68,000	...	6,68,000
8 per cent. Perpetual Loan (Madras)	1,54,000	...	1,54,000	...	1,54,000
6 per cent. Perpetual Loan (Madras)	80,500	...	80,500	...	80,500
Kollah Singanna Chetty's Choultry Endowment (Madras) (6 per cent.)	41,770	...	41,770	...	41,770
Deposits of the Monegar Choultry (4 per cent.)	66,878	...	66,878	...	66,878
Endowment in favour of the Lawrence Military Asylum at Mount Abu (5 per cent.)	10,000	...	10,000	...	10,000
Annuity Fund of Futteh Ullah Khan (6 per cent.)	40,000	...	40,000	...	40,000
TOTAL ₹	11,09,148	...	11,09,148	...	11,09,148
MADRAS.					
Deposits on account of the Estate of the late Pogose Petrus (5 per cent.)	1,260	...	1,260	...	1,260
BOMBAY.					
Endowments for Charitable and Educational Institutions (6 and 5 per cent.)	9,11,548	...	9,11,548	...	9,11,548
UNITED PROVINCES OF AGRA AND OUDH.					
Endowments by the late King of Oudh, 1st Loan (6 p. c.)	29,09,142	...	29,09,142	16,761	28,92,381
Endowments by the late King of Oudh, 3rd (5 p. c.)	99,86,590	...	99,86,590	198	99,86,392
Endowments by the late King of Oudh, 6th Loan (4 p. c.)	14,13,803	...	14,13,803	...	14,13,803
Endowments by the late King of Oudh, Charity Fund (4 per cent.)	3,00,000	...	3,00,000	...	3,00,000
Charitable Endowments by the Maharaja Karwi (4 per cent.)	2,00,000	...	2,00,000	...	2,00,000
TOTAL ₹	1,48,09,535	...	1,48,09,535	16,959	1,47,92,576
PUNJAB.					
Endowment in favour of the Lawrence Asylum at Murree (5 per cent.)	10,000	...	10,000	...	10,000
GRAND TOTAL	1,68,41,491	...	1,68,41,491	16,959	1,68,24,532
Grand Total converted into £ at ₹ 15=£1 £	**1,122,766**	**...**	**1,122,766**	**1,131**	**1,121,635**

No. 83.—ACCOUNT showing ISSUES and PAYMENTS OF TREASURY NOTES, and the BALANCES, for the Year ended 31st March 1916.

	Balance, 1st April 1915.	Issues in 1915-16.	TOTAL.	Payments in 1915-1916.	Balance, 31st March 1916.
INDIA, GENERAL.	Rs.	Rs.	Rs.	Rs.	Rs.
Treasury Notes at 3¾ per cent. on account of Soldiers' Savings Bank Deposits	2,500	...	2,500	...	2,500
Treasury Notes on account of the Bhonsla and other Nagpur Temples (5 and 4 per cent.)	3,73,800	...	3,73,800	...	3,73,800
Non-transferable Treasury Notes at 4 per cent.	71,619	...	71,619	...	71,619
TOTAL ₹	4,47,919	...	4,47,919	...	4,47,919
Total converted into £ at ₹15=£1 £	**29,861**	...	**29,861**	...	**29,861**

No. 84.—ACCOUNT of Sums received from Service Funds bearing Interest, and Repayments and the Balances due to such Funds, for the Year ended 31st March 1916.

	Balance, 1st April 1915.	Receipts in 1915-16.	Total.	Repayments in 1915-16.	Balance, 31st March 1916.
India, General.	Rs.	Rs.	Rs.	Rs.	Rs.
Uncovenanted Service Family Pension Fund	(a)1,42,67,819	9,57,183	1,52,25,002	11,91,520	1,40,33,482
Bengal and Madras Service Family Pension Fund	(a) 4,38,103	83,256	5,21,359	18,460	5,02,899
Total	1,47,05,922	10,40,439	1,57,46,361	12,09,980	1,45,36,381
Departmental.					
Indian Military Widows' and Orphans' Fund	...	3,465	3,465	...	3,465
Total	1,47,05,922	10,43,904	1,57,49,826	12,09,980	1,45,39,846
Madras.					
Military Assistant Surgeons' Fund	3,51,916	17,368	3,69,284	17,345	3,51,939
Bombay.					
Uncovenanted Service Family Pension Fund	31,53,709	2,45,401	33,99,110	1,97,707	32,01,403
Total India and England Rs.	1,82,11,547	13,06,673	1,95,18,220	14,25,032	1,80,93,188
Deduct—Transactions in England	...	*132*	*132*	...	*132*
Total, India ₹	1,82,11,547	13,06,541	1,95,18,088	14,25,032	1,80,93,056
Total India converted into £ at ₹15= £1 £	1,214,104	87,102	1,301,206	95,002	1,206,204
England:					
Receipts on account of Indian Military Widows' and Orphans' Fund £	...	9	9	...	9
Grand Total in £	1,214,104	87,111	1,301,215	95,002	1,206,213

No. 85.—ACCOUNT showing Receipts, Payments, and Balances of Savings Banks, and of Special Accounts, for the Year ended 31st March 1916.

	Balance, 1st April 1915.	Receipts in 1915-1916.	Transfers.	Total.	Repayments in 1915-1916.	Transfers.	Balance, 31st March 1916.
Post Office Savings Banks	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	14,89,41,446	8,16,31,628	...	23,05,73,074	7,73,59,089	...	15,32,13,985
State Railway Provident Institutions.							
Civil.							
India, General	(a) 1,03,627	13,456	...	1,17,083	1,037	...	1,16,046
Departmental.							
India, General	3,18,29,626	54,91,529	...	3,73,21,155	30,12,767	...	3,43,08,388
Bombay	14,529	1,730	...	16,259	...	...	16,259
Assam	(a)31,325	4,355	...	35,680	1,723	..	33,957
Total	3,18,75,480	54,97,614	...	3,73,73,094	30,14,490	...	3,43,58,604
Total State Railway Provident Institutions	3,19,79,107	55,11,070	...	3,74,90,177	30,15,527	...	3,44,74,650
Civil Engineers' Provident Fund.							
Civil.							
India, General	45,594	12,582	...	58,176	46,938	...	11,208
Madras	1,47,649	19,895	...	1,67,544	397		1,67,147
Bombay	59,560	9,284	...	68,844	3,148	...	65,696
Bengal	1,52,874	19,590	...	1,72,464	4,269	5,497	1,62,698
United Provinces of Agra & Oudh	1,02,504	8,612	...	1,11,116	30,190	...	80,926
Punjab	1,48,732	17,900	...	1,66,632	134	16,338	1,50,160
Burma	62,295	9,789	...	72,084	...	1,197	70,887
Bihar and Orissa	1,82,081	20,959	...	2,03,040	12,316	...	1,90,724
Central Provinces and Berar	91,734	8,887	...	1,00,621	32,830	...	67,791
Assam	4,809	5,147	...	9,956	...	5,446	4,510
Total	9,97,832	1,32,645	...	11,30,477	1,30,252	28,478	9,71,747
Departmental.							
India, General	4,59,962	1,30,954	...	5,90,916	1,36,963	...	4,53,953
Total Civil Engineers' Provident Fund	14,57,794	2,63,599	...	17,21,393	2,67,215	28,478	14,25,700
Carried over	18,23,78,847	8,74,06,297	...	26,97,84,644	8,06,41,831	28,478	18,91,14,335

(a) Differs from last year's closing balance for correction since made.

No. 85.—ACCOUNT showing Receipts, Payments, and Balances of Savings BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1916—*contd.*

	Balance, 1st April 1915.	Receipts in 1915-1916.	Transfers.	TOTAL.	Repayments in 1915-1916.	Transfers.	Balance, 31st. March 1916.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	18,23,78,347	8,74,06,297	...	26,97,84,644	8,06,41,831	28,478	18,91,14,335
FOREST OFFICERS' PROVIDENT FUND.							
India, General	4,46,092	60,725	...	5,06,817	1,906	15,696	4,89,215
Madras	(a)94,237	9,036	...	1,03,273	28,694	...	74,579
Bombay	1,757	340	...	2,097	...	...	2,097
TOTAL	5,42,086	70,101	...	6,12,187	30,600	15,696	5,65,891
POLICE OFFICERS' PROVIDENT FUND.							
India, General	21,917	8,361	...	30,278	...	...	30,278
Madras	(a)1,08,084	15,406	...	1,23,490	31,197	5,689	86,604
Bombay	(a)22,083	2,250	...	24,333	1	5,147	19,185
Bengal	42,407	5,820	...	48,227	...	5,227	43,000
United Provinces of Agra and Oudh	(a)22,801	4,622	...	27,423	...	...	27,423
Punjab	28,347	4,156	...	32,503	7,164	...	25,339
Burma	94,679	16,716	...	1,11,395	...	...	1,11,395
Bihar and Orissa	1,08,844	16,665	...	1,25,509	5,466	6,884	1,13,159
Central Provinces and Berar	1,20,947	16,627	...	1,37,574	9,023	2,240	1,26,311
TOTAL	5,70,109	90,623	...	6,60,732	52,851	25,187	5,82,694
GENERAL PROVIDENT FUND. CIVIL.							
India, General	42,70,966	12,54,797	31,029	55,56,792	5,53,482	...	50,03,310
Madras	38,14,636	11,76,871	8,403	49,99,910	5,15,056	...	44,84,854
Bombay	43,56,893	12,14,045	5,147	55,76,085	4,41,568	977	51,33,540
Bengal	33,74,257	10,95,037	10,724	44,80,018	3,72,393	...	41,07,625
United Provinces of Agra and Oudh	38,43,421	9,12,832	...	47,56,253	3,94,473	...	43,61,780
Punjab	32,04,440	8,92,962	16,338	41,13,740	3,85,024	...	37,28,716
Burma	22,09,310	6,37,056	1,197	28,47,563	1,87,529	...	26,60,034
Bihar and Orissa	(a)19,54,948	5,89,129	6,884	25,50,961	2,96,318	...	22,54,643
Central Provinces and Berar	(a)17,05,239	5,30,321	2,240	22,37,800	1,47,557	...	20,90,243
Assam	(a)7,28,667	2,04,571	5,446	9,38,684	1,06,705	..	8,31,979
TOTAL CIVIL	2,94,62,777	85,07,621	87,408	3,80,57,806	34,00,105	977	3,46,56,724
DEPARTMENTAL.							
India, General	46,96,711	16,69,578	...	63,66,289	8,90,086	...	54,76,203
TOTAL G. P. FUND	3,41,59,488	1,01,77,199	87,408	4,44,24,095	42,90,191	977	4,01,32,927
OTHER MISCELLANEOUS PROVIDENT (CIVIL) FUNDS (b).							
India, General	62,434	11,945	...	74,379	547	...	73,832
Madras	28,552	6,823	...	35,375	937	2,714	31,724
Bombay	29,636	10,792	977	41,405	771	...	40,634
Bengal	80,340	24,416	...	1,04,756	...	...	1,04,756
United Provinces of Agra and Oudh	(a)15,444	7,065	...	22,509	...	...	22,509
Punjab	(a)35,985	10,501	...	46,486	...	...	46,486
Burma	8,848	3,704	...	12,552	6,137	...	6,415
Bihar and Orissa	12,252	4,924	...	17,176	1,045	...	16,131
Central Provinces and Berar	(a)1,738	682	...	2,420	...	...	2,420
TOTAL CIVIL	2,75,229	80,852	977	3,57,058	9,437	2,714	3,44,907
DEPARTMENTAL.							
India, General	1,002	3,371	...	4,373	...	...	4,373
TOTAL OTHER M. P. FUND	2,76,231	84,223	977	3,61,431	9,437	2,714	3,49,280
CEMETERY ENDOWMENT FUND.							
India, General	25,428	821	...	26,249	...	...	26,249
North-West Frontier Province	5,673	105	...	5,778	...	...	5,778
Madras	18,501	4,614	...	23,115	...	...	23,115
Bombay	72,012	1,752	...	73,764	...	...	73,764
Bengal	(a)36,630	1,140	...	37,770	...	...	37,770
United Provinces of Agra and Oudh	88,909	5,328	...	94,237	...	...	94,237
Punjab	47,187	2,258	...	49,445	...	...	49,445
Burma	21,615	350	...	21,965	...	...	21,965
Bihar and Orissa	16,534	640	...	17,174	...	...	17,174
Central Provinces and Berar	14,198	315	...	14,513	...	...	14,513
Assam	5,605	185	...	5,790	...	...	5,790
TOTAL	3,52,292	17,508	...	3,69,800	...	...	3,69,800
Carried over	21,82,78,553	9,78,45,951	88,385	31,62,12,889	8,50,24,910	73,052	23,11,14,927

(a) Differs from last year's closing balance for corrections since made.
(b) Includes Forest Revenue Officers' Provident Fund and Sub-Inspectors of Schools' Provident Fund in Bengal.

No. 85.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANK, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1916—*concld.*

	Balance, 1st April 1915.	Receipts in 1915-1916.	Transfers.	TOTAL.	Repayment in 1915-1916.	Transfers.	Balance, 31st March 1916.
BANKS ACCOUNTS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	21,82,78,553	9,78,45,951	88,385	31,62,12,889	8,50,24,910	73,052	23,11,14,927
FINANCIAL DEPARTMENT PROVIDENT FUND.							
India, General	97,893	10,112	...	1,08,005	14	15,333	92,658
OPIUM DEPARTMENT PROVIDENT FUND.							
United Provinces of Agra and Oudh	7,164	868	...	8,032	750	...	7,282
NORTHERN INDIA SALT REVENUE DEPARTMENT PROVIDENT FUND.							
India, General	2,901	821	...	3,722	...	...	3,722
CIVIL VETERINARY DEPARTMENT PROVIDENT FUND.							
India, General	(*a*) 79,665	11,260	...	90,925	8,815	...	82,110
TOTAL BANKS ACCOUNTS	21,84,66,176	9,78,69,012	88,385	31,64,23,573	8,50,34,489	88,385	23,13,00,699
SPECIAL ACCOUNTS.							
GENERAL FAMILY PENSION FUND.							
India, General	(*a*) 44,559	63,584	...	1,08,143	62,883	...	45,260
HINDU FAMILY ANNUITY FUND.							
India, General	39,359	73,451	...	1,12,810	90,555	...	22,255
UNCOVENANTED SERVICE FUND, LIFE ASSURANCE BRANCH.							
Bombay	(*a*) 40,077	17,138	...	57,210	30,515	...	26,695
LOCAL FUND PENSION FUND.							
Bombay	(*a*) 1,30,986	41,639	...	1,72,625	1,18,291	...	54,334
BENGAL CHRISTIAN FAMILY PENSION FUND.							
India, General	(*a*) 4,185	26,909	...	31,094	26,701	...	4,393
POSTAL INSURANCE AND LIFE ANNUITY FUND.							
India, General	1,14,17,623	18,51,954	...	1,32,69,577	9,51,252	...	1,23,18,325
POST OFFICE DEPARTMENTAL GUARANTEE FUND.							
India, General	3,19,691	41,504	...	3,61,195	37,533	...	3,23,662
TOTAL SPECIAL ACCOUNTS	1,19,96,480	21,16,174	...	1,41,12,654	13,17,730	...	1,27,94,924
GRAND TOTAL	23,04,62,656	9,99,85,186	88,385	33,05,36,227	8,63,52,219	88,385	24,40,95,623
Grand Total converted into £ at ₹15 = £1 £	15,364,177	6,665,679	5,892	22,035,748	5,756,815	5,892	16,273,041

No. 86.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPOSITS of LOCAL FUNDS for the Year ended 31st March 1916.

DISTRICT FUNDS.	Balance, 1st April 1915.	Receipts in 1915-16.	TOTAL.	Re-payments in 1915-16.	Balance, 31st March 1916.
	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	(*a*) 84,777	2,43,278	3,28,055	2,43,157	84,898
North-West Frontier Province	(*a*) 3,05,174	5,63,842	8,69,016	5,53,290	3,15,726
Madras	86,72,253	2,11,69,617	2,98,41,870	2,20,09,382	78,32,488
Bombay	(*a*) 30,10,618	79,80,794	1,09,91,412	86,47,402	23,44,010
Bengal	(*a*) 43,38,387	1,04,36,753	1,47,75,140	1,14,12,740	33,62,400
United Provinces of Agra and Oudh	78,77,948	1,12,59,471	1,91,37,419	1,14,48,093	76,89,326
Punjab	43,24,296	75,68,221	1,18,92,517	85,48,098	33,44,419
Burma	39,04,123	44,77,550	83,81,673	53,11,860	30,69,813
Bihar and Orissa	29,20,904	75,63,618	1,04,84,522	85,10,688	19,73,834
Central Provinces and Berar	19,17,149	38,04,193	57,21,342	41,29,093	15,92,244
Assam	(*a*) 6,82,901	20,93,960	27,76,861	22,73,487	5,03,374
TOTAL DISTRICT FUNDS ₹	3,80,38,530	7,71,61,297	11,51,99,827	8,30,87,295	3,21,12,532
Carried over	3,80,38,530	7,71,61,297	11,51,99,827	8,30,87,295	3,21,12,532

(*a*) Differs from last year's closing balance for corrections since made.

No. 86.—ACCOUNT showing RECEIPTS, PAYMENTS, BALANCES of DEPOSITS of LOCAL FUNDS, for the Year ended 31st March 1916—*contd.*

	Balance, 1st April 1915.	Receipts in 1915-1916.	TOTAL.	Re-payments in 1915-1916.	Balance, 31st March 1916.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward .	3,80,38,530	7,71,61,297	11,51,99,827	8,30,87,295	3,21,12,532
OTHER FUNDS.					
India, General	3,68,048	9,69,088	13,37,136	10,38,439	2,98,697
North-West Frontier Province	(a)3,33,413	5,91,667	9,25,080	5,84,609	3,40,471
Madras	(a)16,52,042	31,79,605	48,31,647	33,35,123	14,96,524
Bombay	(a)11,87,120	28,87,680	40,74,800	32,84,622	7,90,178
Bengal	(a)5,11,532	11,17,870	16,29,402	10,90,576	5,38,826
United Provinces of Agra and Oudh	(a)8,72,855	16,96,861	25,69,716	18,51,282	7,18,434
Punjab	(a)3,58,314	12,22,884	15,81,198	11,73,151	4,08,047
Burma	7,07,416	13,82,718	20,90,134	14,13,871	6,76,263
Bihar and Orissa	(a)9,01,699	12,96,190	21,97,889	12,87,616	9,10,273
Central Provinces and Berar	(a)10,64,308	15,74,558	26,38,866	16,93,167	9,45,699
Assam	35,781	56,017	91,798	60,409	31,389
TOTAL OTHER FUNDS ₹	79,92,528	1,59,75,138	2,39,67,666	1,68,12,365	71,54,801
GRAND TOTAL .	4,60,31,058	9,31,36,435	13,91,67,493	9,99,00,160	3,92,67,333
Total converted into £ at ₹15=£1 £	**3,068,738**	**6,209,095**	**9,277,833**	**6,660,011**	**2,617,822**

(a) Differs from last year's closing balance for corrections since made.

No. 87.—ACCOUNT of DEPOSITS of SINKING FUNDS, for the Year ended 31st March 1916.

	Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY.					
Deposits of Sinking Funds (Victoria Dock Loan) . .	34,57,093	2,37,458	36,94,551	...	36,94,551
CENTRAL PROVINCES AND BERAR.					
Deposits of Sinking Fund	1,067	159	1,226	...	1,226
	(a)34,58,160	2,37,617	36,95,777	...	36,95,777
Converted into £ at ₹15=£1 £	**230,544**	**15,842**	**246,386**	...	**246,386**

(a) Differs from last year's closing balance by Rs. 15,87,511 being the amount transferred to "Imperial Advance and Loan Account" *vide* note (d), page 327.

No. 87A.—ACCOUNT of PROFIT on new RUPEE COINAGE for the Year ended 31st March 1916.

SILVER PURCHASED DURING THE YEAR.				SILVER TAKEN UP FOR COINAGE DURING THE YEAR.			DEDUCT—CHARGES, CONNECTED WITH SILVER PURCHASES AND COINAGE.				NET PROFIT ON NEW RUPEE COINAGE.	
	Payment made in						In England.		In India.			
Quantity oz.	England. £	India. £	TOTAL. £	Purchase price. ₹	Outturn value.	Difference representing gross profit. ₹	£	Equivalent in ₹	₹	TOTAL. ₹	₹	£

No. 88.—ACCOUNT of RECEIPTS and CHARGES and the BALANCE of the GOLD STANDARD RESERVE, for the Year ended 31st March 1916.

Balance, 1st April 1915.	Net profit, on rupee coinage.	Interest and dividends on investments, and discount on bills paid off on maturity.	Profit by exchange on Council bills the proceeds of which have been appropriated to the Gold Standard Reserve and on Sterling bills and Telegraphic transfers on London which have been paid from the Reserve.	TOTAL.	Charges.	Balance, 31st March 1916.
£	£	£	£	£	£	£
26,734,683		(a) —12,963	(b) 42,514	26,764,234	490	26,763,744

(a) Includes £823,736 representing loss on conversion of consols into National War Loan.
(b) For details *vide* Account No. 45.

No. 88A.—STATEMENT showing the form in which the BALANCE of the GOLD STANDARD RESERVE was held on 31st March 1916.

In 4½ per cent. National war loan . . .	of the face value of £ . . .	3,574,094	
In 3 per cent. Local Loans Stock	" " . . .	200,000	
In 3 per cent. Transvaal Government Guaranteed Stock	" " . . .	1,092,023	
In 2¾ per cent. Irish Land Guaranteed Stock	" " . . .	438,720	
In 3 per cent. Exchequer Bonds, 1916	" " . . .	3,769,000	
In 3 per cent. Exchequer Bonds, 1920	" " . . .	2,875,000	
In 3½ per cent. Canada Government Bonds, 1916—1919	" " . . .	161,000	
In 4 per cent. Southern Nigeria Bonds, 1916	" " . . .	350,000	
In 3½ per cent. New South Wales Inscribed Stock, 1918	" " . . .	113,000	
British Treasury Bills	" " . . .	4,435,000	
	TOTAL FACE VALUE .	17,007,837	
Total estimated value of securities mentioned above on 31st March 1916 .			16,218,692
In sovereigns in India			238,734
Temporary loans to Treasury Balances—India			4,000,000
Cash placed by the Secretary of State for India in Council at short notice			5,792,631
Balance due to the Reserve from the Treasury Balances in India			1,326(c)
	TOTAL .		26,251,383(d)

(c) This amount was paid into the Reserve in April 1916.

(d) Differs from the closing balance shown in Account No. 88 by £512,361, representing depreciation in the market value of the Securities as compared with the cost price.

No. 89.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1916.

	Balance, 1st April 1915.	Receipts in 1915-1916.	TOTAL.	Payments in 1915-1916.	Balance, 31st March 1916.
	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA, GENERAL.					
Civil Deposits.					
Revenue Deposits	4,08,419	9,06,988	13,15,407	9,73,857	3,41,540
Civil Courts' Deposits	(a) 2,45,476	4,15,134	6,60,610	4,32,970	2,27,640
Criminal Courts' Deposits	(a) 16,065	27,360	43,425	28,206	15,219
Personal Deposits	29,93,867	74,20,166	1,04,14,033	89,10,631	15,03,402
Municipal Funds	(a) 2,13,024	7,50,058	9,63,082	8,40,437	1,22,645
Renewal and Enfacement Fees on Government Promissory Notes	33	351	384	376	8
Grant made by the British Cotton-growing Association	1,435	...	1,435	...	1,435
Trust Interest Fund	86,208	85,91,916	86,78,124	86,36,865	41,259
Deposits of deceased officers and men of the Native Army	2,350	1,243	3,593	670	2,923
Deposits for Government Loans (temporary)	...	30,53,315	30,53,315	30,53,315	...
Public Works Deposits	(a) 76,917	7,59,714	8,36,631	5,04,161	3,32,470
Unclaimed General Provident Fund Deposits	62	...	62	...	62
Royalty on suspended patents belonging to enemy subjects	...	276	276	...	276
Deposits pertaining to Hostile firms	...	22,065	22,065	...	22,065
Other Deposits.					
Military Deposits — 1st Peshawar Division	1,976	71,161	73,137	66,493	6,644
2nd Rawalpindi "	(a) 13,212	55,790	69,002	51,216	17,786
3rd Lahore "	(a) 1,15,963	1,39,777	2,55,740	2,01,704	54,036
4th Quetta "	48,165	2,76,177	3,24,342	2,55,890	68,452
5th Mhow "	70,594	1,25,662	1,96,256	1,69,150	27,106
6th Poona "	6,28,994	27,88,964	34,17,958	23,52,874	10,65,084
7th Meerut "	1,21,695	82,083	2,03,778	1,80,906	22,872
8th Lucknow "	32,008	1,86,754	2,18,762	1,45,687	73,075
9th Secunderabad "	7,808	1,04,551	1,12,359	41,825	70,534
Burma "	3,826	22,879	26,705	14,418	12,287
Supply Circle	29,388	52,463	81,851	48,770	33,081
Central War Accounts	...	53,512	53,512	48,226	5,286
Trust Interest Account (Military) — 1st Peshawar Division	18	682	700	659	41
2nd Rawalpindi "	40	1,426	1,466	1,434	32
3rd Lahore "	468	1,305	1,773	1,210	563
4th Quetta "	(a) 373	1,279	1,652	1,188	464
5th Mhow "	389	2,261	2,650	1,938	712
6th Poona "	256	1,480	1,736	1,271	465
7th Meerut "	134	748	882	472	410
8th Lucknow "	(a) 176	1,109	1,285	1,072	213
9th Secunderabad "	61	1,165	1,226	1,067	159
Burma "	...	1,600	1,600	1,600	...
Supply Circle	...	1,954	1,954	1,881	73
Military Works Deposits	12,99,706	21,16 829	34,16,535	26,05,678	8,10,857
Marine Deposits	24,54,908	96,34,370	1,20,89 278	95,91,730	24,97,548
Deposits Railway Capital Accounts	(b) 17,09,094	34,89,887	51,98,981	34,08,316	17,90,665
Railway Deposits (Railway Revenue Accounts)	1,16,14,407	7,33,48,169	8,49,62,576	7,16,29,846	1,33,32,730
State Railway Fine Fund (Railway Revenue)	48,752	2,11,608	2,60,360	2,06,950	53,410
Postal and Telegraph Fine Fund	(a) 3,628	542	4,170	293	3,877
Posts and Telegraphs Furniture Fund	(a) 126	1,186	1,312	1,168	144
Trust Interest Account (Posts and Telegraphs)	39	9,724	9,763	9,338	425
Void Money Orders (Posts and Telegraphs)	2,22,286	19,64,621	21,86,907	18,57,415	3,29,492
Short payments on account of Money Orders (Posts and Telegraphs)	(a) 5,451	93,890	99,341	93,478	5,863
Foreign Money Orders (Posts and Telegraphs)	*—12,72,179*	3,42,74,806	3,30,02,627	3,50,76,037	*—20,73,410*
British Postal Orders (Posts and Telegraphs)	1,32,80,564	41,97,759	1,74,78,323	14,68,501	1,60,09,822
British Postal Orders Remittance (Posts and Telegraphs)	*—1,32,80,418*	...	*—1,32,80,418*	27,29,404	*—1,60,09,822*
Dead Accounts, Savings Bank (Posts and Telegraphs)	9,06,786	...	9,06,786	7,531	8,99,255
Deposits on account of ferry charges in Kashmir (Posts and Telegraphs)	...	196	196	196	...
Customs Duty on Foreign Parcel (Posts and Telegraphs)	11,762	25,884	37,646	27,341	10,305
Aligarh Workshop Cheques (Posts and Telegraphs)	11,214	1,15,775	1,26,989	1,09,597	17,392
Postal and Telegraph deposits	3,59,722	6,27,731	9,87,453	6,19,772	3,67,681
Penny Postage Stamps (Posts and Telegraphs)	(a)—*20,071*	16,530	*—3,541*	15,000	*—18,541*
International Reply Coupons Issued (Posts and Telegraphs)	7,781	...	7,781	2,858	4,923
Ditto ditto Exchanged (Posts and Telegraphs)	(a)—*1,502*	...	—1,502	385	*—1,887*
Unclaimed General Provident Fund Deposits	(a) 42	23	65	...	65
Recoveries of loans from Co-operative Credit Societies (Posts and Telegraphs)	...	1,14,629	1,14,629	1,12,806	1,823
TOTAL R	2,24,81,498	15,61,67,527	17,86,49,025	15,65,46,089	2,21,02,936
Carried forward R	2,24,81,498	15,61,67,527	17,86,49,025	15,65,46,089	2,21,02,936

(a) Differs from last year's closing balance for corrections since made.
(b) Excludes Rs. 7,25,742 transferred to the head Capital Account of Indian Railway Companies, *vide* foot-note (d) to Account No. 79, page 302.

No. 89.—ACCOUNT showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1916—*contd.*

	Balance, 1st April 1915.	Receipts in 1915-1916.	TOTAL.	Payments in 1915-1916.	Balance, 31st March 1916.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward . R	2,24,81,498	15,61,67,527	17,86,49,025	15,65,46,089	2,21,02,936
NORTH-WEST FRONTIER PROVINCE.					
Civil Deposits.					
Revenue Deposits	3,38,280	9,68,160	13,06,440	9,62,804	3,43,636
Personal Deposits	(a) 4,13,279	34,46,842	38,60,121	33,79,698	4,80,423
Municipal Funds	9,12,610	13,56,717	22,69,327	10,52,878	12,16,449
Trust Interest Fund	28	18,015	18,043	16,108	1,935
Public Works Deposits	32,834	1,26,838	1,59,672	1,14,943	44,729
Renewal and Enfacement fees on Government Promissory Notes	...	5	5	...	5
TOTAL . R	16,97,031	59,16,577	76,13,608	55,26,431	20,87,177
MADRAS.					
Civil Deposits.					
Revenue Deposits	37,54,651	44,93,382	82,48,033	45,12,662	37,35,371
Civil Courts' Deposits	(a)61,25,426	1,13,48,495	1,74,73,921	1,12,39,726	62,34,195
Criminal Courts' Deposits	2,42,851	3,05,808	5,48,659	3,09,002	2,39,657
Personal Deposits	8,84,835	1,55,08,155	1,63,92,990	1,54,36,061	9,56,929
Municipal Funds	41,57,585	54,26,789	95,84,374	65,96,578	29,87,796
Trust Interest Fund	(a) 1,95,784	31,25,787	33,21,571	32,60,782	60,789
Deposits for work done for public bodies or individuals	3,07,757	6,98,648	10,06,405	8,07,817	1,98,588
Administrator General's Deposits	(a) 196	2,729	2,925	2,925	...
Deposits of Tea Cess Fund	1,897	36,899	38,796	35,153	3,643
Public Works Deposits	(a) 4,18,958	21,61,981	25,80,939	19,63,221	6,17,718
Deposits for Government Loans	...	16,850	16,850	16,850	...
Renewal and Enfacement fees on Government Promissory Notes	(a) 42	323	365	319	46
Unclaimed General Provident Fund Deposits	2,297	1,381	3,678	16	3,662
Deposits pertaining to Hostile firms	...	90,342	90,342	1,477	88,865
TOTAL . R	1,60,92,279	4,32,17,569	5,93,09,848	4,41,82,589	1,51,27,259
BOMBAY.					
Civil Deposits.					
Revenue Deposits	10,38,451	26,23,236	36,61,687	23,68,692	12,92,995
Civil Courts' Deposits	(a)17,29,037	59,96,089	77,26,626	60,15,258	17,11,368
Criminal Courts' Deposits	(a) 85,037	1,91,550	2,76,587	1,94,153	82,434
Personal Deposits	(a)37,66,983	2,95,64,947	3,33,31,930	2,96,32,885	36,99,045
Municipal Funds	17,17,429	46,16,730	63,34,159	51,31,726	12,02,433
Marine Deposits	(a) 20,279	81,883	1,02,162	69,253	32,909
Forest Deposits	(a) 2,08,588	2,47,333	4,55,921	2,18,561	2,37,360
Trust Interest Fund	10,881	31,03,832	31,14,713	31,00,598	14,115
Deposits of deceased officers and men of the Native Army	(a) 590		590	561	29
Deposits for work done for public bodies or individuals	1,67,366	3,02,761	4,70,127	3,28,836	1,41,291
Deposits of the Tea Cess Fund	639	15,519	16,158	14,783	1,375
Public Works Deposits	19,90,039	28,50,607	48,40,646	30,87,980	17,52,666
Deposits pertaining to Hostile firms	66,031	80,87,978	81,54,009	1,20,260	80,33,749
Renewal and Enfacement fees on Government Promissory Notes	315	10,334	10,679	10,432	247
Deposits for Government Loans (temporary)	...	10,43,768	10,43,768	10,43,659	109
„ on account of Enemy Property	...	1,01,155	1,01,155	...	1,01,155
TOTAL . R	1,08,02,595	5,88,38,822	6,96,40,917	5,13,37,667	1,83,03,250
Carried over . R	5,10,73,403	26,41,39,995	31,52,13,398	25,75,92,776	5,76,20,622

(a) Differs from last year's closing balance for corrections since made.

No. 89.—ACCOUNT showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1916—*contd.*

	Balance, 1st April 1915.	Receipts in 1915-1916.	TOTAL.	Payments in 1915-1916.	Balance, 31st March 1916.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward . R	5,10,73,403	26,41,39,995	31,52,13,398	25,75,92,776	5,76,20,622
BENGAL.					
Civil Deposits.					
Revenue Deposits	14,45,837	62,97,018	77,42,855	62,24,115	15,18,740
Civil Courts' Deposits	61,83,036	1,20,23,038	1,82,06,074	1,21,28,508	60,77,566
Criminal Courts' Deposits	(a)3,96,788	4,16,343	8,13,131	4,33,172	3,79,959
Personal Deposits	22,85,862	2,09,06,779	2,31,92,641	1,98,56,194	33,36,447
Municipal Funds	(a)12,91,378	32,11,915	45,03,293	34,68,059	10,35,234
Trust Interest Fund	(a)28,188	7,43,403	7,71,591	7,07,994	63,597
Deposits for work done for public bodies or individuals	6,32,965	47,70,423	54,03,388	45,58,485	8,44,903
Deposits of the Tea Cess Fund	9,031	3,89,885	3,98,916	3,68,122	30,794
Forest Deposits	(a)986	7,213	8,199	7,213	986
Public Works Deposits	3,11,664	3,62,228	6,73,892	4,39,996	2,33,896
Deposits of Jute Cess Collections	(a)3,30,899	10,37,234	13,68,133	10,81,776	2,86,357
Unclaimed General Provident Fund Deposits	(a)6,952	12,264	19,216	2,508	16,708
Renewal and Enfacement Fees on Government Promissory Notes.	57	492	549	490	59
Deposits for Government Loans (Temporary)	...	8,000	8,000	8,000	...
Deposits pertaining to Hostile firms	...	42,77,634	42,77,634	...	42,77,634
Other Deposits.					
Deposits Railway Capital Account	77,026	1,608	78,634	65,161	13,473
TOTAL . R	1,30,00,669	5,44,65,477	6,74,66,146	4,93,49,793	1,81,16,353
UNITED PROVINCES OF AGRA AND OUDH.					
Civil Deposits.					
Revenue Deposits	10,81,213	46,28,831	57,10,044	43,64,847	13,45,197
Civil Courts' Deposits	(a)54,63,203	1,20,40,750	1,75,03,953	1,24,28,306	50,75,647
Criminal Courts' Deposits	(a)82,008	2,61,730	3,43,738	2,46,905	96,833
Personal Deposits	27,81,104	3,06,16,991	3,33,98,095	3,02,90,874	31,07,221
Municipal Funds	19,77,758	62,88,869	82,66,627	63,14,607	19,52,020
Trust Interest Fund	8,076	3,90,707	3,98,783	3,92,436	6,347
Unclaimed General Provident Fund Deposits	(a)532	122	654	96	558
Deposits for work done for public bodies or individuals	4,027	2,29,917	2,33,944	2,03,203	30,741
Forest Deposits	1	16	17	17	...
Public Works Deposits	(a)12,70,522	28,23,588	40,94,110	30,67,433	10,26,677
Deposits for Government Loans (Temporary)	...	35,53,143	35,53,143	35,53,143	...
Renewal and Enfacement fees on Government Promissory Notes	192	590	782	732	50
Deposits pertaining to Hostile firms	...	30,144	30,144	14,973	15,171
TOTAL . R	1,26,68,636	6,08,65,398	7,35,34,034	6,08,77,572	1,26,56,462
PUNJAB.					
Civil Deposits.					
Revenue Deposits	28,33,620	66,01,181	94,34,801	71,25,082	23,09,719
Personal Deposits	(a)21,63,143	1,36,67,918	1,58,31,061	1,39,80,818	18,50,243
Municipal Funds	33,38,492	64,88,900	98,27,392	63,94,142	34,33,250
Trust Interest Fund	43,967	1,40,791	1,84,758	1,72,892	11,866
Public Works Deposits	(a)7,58,651	22,12,439	29,71,090	21,84,947	7,86,143
Deposits for Government Loans (Temporary)	...	5,60,890	5,60,890	5,60,890	...
Renewal and Enfacement fees on Government Promissory Notes	(a)54	189	243	227	16
Deposits pertaining to Hostile firms	...	977	977	...	977
TOTAL . R	91,37,927	2,96,73,285	3,88,11,212	3,04,18,998	83,92,214
BURMA.					
Civil Deposits.					
Revenue Deposits	(a)6,81,177	39,33,265	46,14,442	38,90,330	7,24,112
Civil Courts' Deposits	(a) 3,04,182	13,20,427	16,24,609	12,94,383	3,30,226
Personal Deposits	4,48,821	1,00,10,909	1,04,59,730	1,00,53,438	4,06,292
Municipal Funds	18,38,354	43,50,717	61,89,071	45,90,020	15,99,051
Marine Deposits	(a)1,336	9,074	10,410	6,606	3,804
Trust Interest Fund	1,137	44,009	45,146	42,730	2,416
Deposits for work done for public bodies or individuals	(a)4,96,652	7,33,940	12,30,592	5,77,739	6,52,853
Public Works Deposits	16,72,258	19,34,328	36,06,586	20,90,760	15,15,826
Renewal and Enfacement fees on Government Promissory Notes	1	111	112	50	62
Deposits for Government Loans (Temporary)	...	7,000	7,000	7,000	...
Deposits pertaining to Hostile firms	...	14,02,423	14,02,423	44,864	13,57,559
TOTAL . R	54,43,918	2,37,46,203	2,91,90,121	2,25,97,920	65,92,201
Carried over . R	9,13,24,553	43,28,90,358	52,42,14,911	42,08,37,059	10,33,77,852

(a) Differs from last year's closing balance for corrections since made.

No. 89.—ACCOUNT showing Receipts, Payments, and Balances of Departmental and Judicial Deposits for the Year ended 31st March 191 —*contd.*

	Balance, 1st April 1915.	Receipts in 15-1916. 19	TOTAL.	Payments in 1915-1916.	Balance, 31st March 1916.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward . R	9,13,24,553	43,28,90,358	52,42,14,911	42,08,37,059	10,33,77,852
BIHAR AND ORISSA.					
Civil Deposits.					
Revenue Deposits	(a)9,88,606	14,91,368	24,79,974	15,43,082	9,36,892
Civil Courts' Deposits	(a)25,72,780	44,73,588	70,46,368	47,42,944	23,03,424
Criminal Courts' Deposits	2,58,268	2,18,084	4,76,952	2,02,585	2,74,367
Personal Deposits	23,10,375	81,78,794	1,05,19,169	85,11,386	19,77,783
Municipal Funds	11,91,203	20,28,230	32,19,433	23,59,030	8,60,403
Forest Deposits	...	272	272	76	196
Trust Interest Fund	4,806	4,08,948	4,13,754	4,08,039	5,715
Deposits for work done for public bodies and individuals	2,12,909	2,32,566	4,45,475	2,60,436	1,85,039
Public Works Deposits	(a)1,17,203	4,55,369	5,72,572	3,82,505	1,90,067
Renewal and Enfacement Fees on Government Promissory Notes	(a)16	104	120	99	21
Deposits for Government Loans (Temporary)	...	10,27,875	10,27,875	10,27,875	...
Unclaimed General Provident Fund Deposits	...	327	327	...	327
Other Deposits.					
Deposits—Railway Capital Account	(a)18,140	3,860	22,000	27,680	—5,680
TOTAL R	77,04,306	1,85,19,985	2,62,24,291	1,94,95,737	67,28,554
CENTRAL PROVINCES AND BERAR.					
Civil Deposits.					
Revenue Deposits	6,96,965	10,84,780	17,81,745	12,21,845	5,59,900
Civil Courts' Deposits	(a)10,11,112	30,54,535	40,65,647	28,98,855	11,66,792
Criminal Courts' Deposits	1,17,310	47,466	1,64,776	82,288	82,488
Personal Deposits	11,85,964	70,22,578	82,08,542	71,16,848	10,91,694
Municipal Funds	9,02,909	33,88,001	42,90,910	34,33,031	8,57,879
Forest Deposits	(a)8	6,848	6,856	5,560	1,296
Trust Interest Fund	(a)2,184	3,34,684	3,36,868	3,35,641	1,227
Deposits for work done for public bodies or individuals	443	1,906	2,349	11,304	—8,955
Public Works Deposits	(a)7,87,381	14,83,725	22,71,106	15,06,458	7,64,648
Renewal and Enfacement fees on Government Promissory Notes	13	107	120	114	6
Deposits for Government loans (temporary)	...	48,310	48,310	48,310	...
Unclaimed General Provident Fund Deposits	...	263	263	...	263
TOTAL R	47,04,289	1,64,73,203	2,11,77,492	1,66,60,254	45,17,238
ASSAM.					
Civil Deposits.					
Revenue Deposits	(a)3,38,364	3,90,440	7,28,804	4,22,379	3,06,425
Civil Courts' Deposits	(a)1,28,883	2,35,407	3,64,290	2,36,590	1,27,700
Personal Deposits	4,62,287	20,67,176	25,29,463	20,33,174	4,96,289
Municipal Funds	(a)4,39,199	5,65,315	10,04,514	5,95,905	4,08,609
Trust Interest Fund	(a)382	13,616	13,998	13,533	465
Deposits for work done for public bodies or individuals	48,469	52,671	1,01,140	61,254	39,886
Public Works Deposits	(a)4,33,824	4,97,842	9,31,166	4,63,626	4,67,540
Renewal and Enfacement Fees on Government Promissory notes.	5	41	46	45	1
Deposits for Government loans (temporary)	...	1,941	1,941	1,941	...
Other Deposits.					
Deposits Railway Revenue Account	(a)8,067	59,634	67,701	52,826	14,875
State Railway Fine Fund (Railway Revenue)	...	148	148	148	...
Railway Capital	146	...	146	...	146
TOTAL R	18,59,126	38,84,231	57,43,357	38,81,421	18,61,936
GRAND TOTAL R	10,55,92,274	47,17,67,777	57,73,60,051	46,08,74,471	11,64,85,580
Total converted into £ at R15 = £1 £	**7,039,485**	31,451,185	38,490,670	30,724,965	7,765,705

(a) Differs from last year's closing balance for corrections since made.

No. 90.—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1916, and the amount of such LOANS at the commencement and close of the Year.

	Amount, 1st April 1915.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1916.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
LOANS TO NATIVE STATES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
INDIA, GENERAL.								
Baraundha State	3,881	...	3,881	877	3,004	7,000	4 per cent.	73
Baoni	30,639	...	30,639	30,644	—5	30,639	4 „	1,414
Berar Famine Loan	11,74,775	...	11,74,775	6,58,883	5,15,892	1,40,95,608	3½ „	41,117
Bijawar	50,000	...	50,000	16,699	33,301	50,000	4 „	3,301
Dholepur State	...	...	...	...	...	4,00,000	4 „	7,156
Dungarpur State	1,54,945	...	1 54,945	39,945	1,15,000	5,25,000	4 „	6,200
Hyderabad State	61,50,324	...	61,50,324	8,53,987	52,96,337	2,00,00,000	4 „	2,46,013
Jhabua State	(a) 1,49,809	...	1,49,809	64,901	84,908	4,80,000	4 „	6,304
Jobat State	(a) 44,324	...	44,324	19,090	25,234	1,13,000	4 „	1,710
Karauli State	1,12,721	...	1,12,721	...	1,12,721	8,17,000	4 „	4,510
Kishengarh State	...	40,000	40,000	...	40,000	40,000	4 „	...
Rewa State	2,87,212	...	2,87,212	1,89,143	98,069	8,00,000	4 „	24,310
Samthar State	15,000	...	15,000	15,000	..	15,000	4 „	585
Shahpura	...	40,000	40,000	...	40,000	75,000	4 „	...
Sultan of Muskat	30,000	...	30,000	30,000	...	85,000	*Nil*	...
Tonk State	1,799	...	1,799	1,799	...	6,20,000	½ per cent.	243
TOTAL LOANS TO NATIVE STATES	82,05,429	80,000	82,85,429	19,20,968	63,64,461			3,42,966

(a) Differs from last year's closing balance for corrections since made.

No. 90.—Account of Imperial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1916, and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1915.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1916.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
LOANS TO PRESIDENCY CORPORATIONS, ETC.								
Madras.								
Madras Corporation	28,07,538	...	28,07,538	37,338	27,70,200	30,30,000	4 per cent. (*a*)	1,11,932
Ditto Port Trust	(*b*)1,08,73,064	15,00,000	1,23,73,064	1,92,582	1,21,80,482	1,58,41,018	4 „	4,56,273
Ditto Coast Lights Fund	5,57,308	...	5,57,308	25,536	5,31,772	9,38,476	4 „	22,292
Total	1,42,37,910	15,00,000	1,57,37,910	2,55,456	1,54,82,454			5,90,497
Bombay.								
Bombay Municipality (Water-supply)	(*b*)22,17,972	...	22,17,972	25,697	21,92,275	37,30,053	4 per cent.	88,279
Ditto Port Trust, for Dock Extension	98,00,125	...	98,00,125	...	98,00,125	98,00,125	4, 3½ & 3 per cent	2,48,145
Ditto ditto, for Loans bearing interest under Acts I and VI of 1873 and 1879	2,01,55,295	...	2,01,55,295	...	2,01,55,295	2,11,70,754	4 „	8,06,212
Ditto ditto, for Loans not bearing interest under Acts I and VI of 1873 and 1879	1,94,651	...	1,94,651	...	1,94,651	8,44,679	*Nil*	...
Total	3,23,68,043	...	3,23,68,043	25,697	3,23,42,346			11,42,636
Bengal.								
Calcutta Port Fund	17,65,000	...	17,65,000	...	17,65,000	17,65,000	4½ per cent.	79,425
Ditto ditto, for construction of Kidderpore Dock	(*d*) 2,71,83,055	...	2,71,83,055	3,29,863	2,68,53,192	2,87,70,566	4 „	10,84,056
Total	2,89,48,055	...	2,89,48,055	3,29,863	2,86,18,192			11,63,481
Total Loans to Presidency Corporations, etc. R	7,55,54,008	15,00,000	7,70,54,008	6,11,016	7,64,42,992			28,96,614

LOANS TO MOFUSSIL MUNICIPALITIES.

India, General.								
Ajmer Municipality	(b)5,58,913	...	5,58,913	25,019	5,33,894	6,98,000	5 & 4 per cent.	29,199
Mercara ditto	6,774	...	6,774	1,647	5,127	15,000	4 per cent.	258
Mount Abu ditto	1,000	...	1,000	500	500	5,000	4 „	40
Delhi ditto	(b)8,62,856	...	8,62,856	62,252	8,00,604	16,15,000	4 „	33,898
Total	14,29,543	...	14,29,543	89,418	13,40,125			63,395
N.-W. Frontier Province.								
Harripur Municipality	(b)5,896	...	5,896	2,045	3,851	31,000	4 per cent.	236
Madras.								
Bangalore Civil and Military Station Municipality	(b)1,02,838	...	1,02,838	11,634	91,204	1,60,000	4 per cent.	(c) 3,998
Total Loans to Mofussil Municipalities Rs.	15,38,277	...	15,38,277	1,03,097	14,35,180			67,629

(a) Two per cent. additional appropriated to form a Sinking Fund.
(b) Differs from last year's closing balance for corrections since made.
(c) Interest adjusted in India Books.
(d) Opening balance reduced by Rs. 15,87,511 being the amount standing to the credit of Sinking Fund on 31st March 1915, now transferred to this head on the abolition of the Fund, *vide* note (a) under Account No. 87. page 320.

No. 90.—Account of Imperial Advances and Loans showing the amounts Advanced and Repaid during the Year ended 31st March 1916 and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1915.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1916.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.								
INDIA, GENERAL.								
Adil-es-Sultanah Kerman	10,047	...	10,047	930	9,117	21,400	4½ per cent.	418
Amir Muhammad Khan Shadarzai	...	...	...	...	...	...	...	2
Banka Pahari Jagir	1,751	...	1,751	915	836	2,751	4 „	85
Bhaisonda Jaigir	(*a*) 1,000	...	1,000	990	10	8,000	4 „	99
Bijna Jagir	2,072	...	2,072	1,999	73	17,590	4 „	125
Bilehri Muafi	5,523	..	5,523	2,688	2,835	8,323	4 „	196
Garauli Jagir	5,000	...	5,000	5,000	...	5,000	4 „	140
Gourihar Jagir	16,514	...	16,514	16,514	...	16,514	4 „	524
Ishak Kahols	31,500	...	31,500	2,500	29,000	41,500	*Nil*	
Istimrardars	1,90,077	11,762	2,01,839	4,788	1,97,051	5,00,000	6¼ per cent.	11,176
Jigni Jagir	9,800	...	9,800	3,498	6,302	9,800	4 „	519
Kamta Jaigir	236	...	236	...	236	2,500	4 „	...
Khan Sahib Syed Mehir Sha Kharsin	1,500	...	1,500	375	1,125	3,750	5 „	75
Lughasi Jagir	10,122	...	10,122	3,791	6,331	13,122	4 „	604
Malik Ali Jan	...	1,500	1,500	...	1,500	1,500	4 „	...
Messrs. Md. Ali Brothers of Quetta	5,609	...	5,609	1,508	4,101	20,000	4½ „	...
Mir Azim Jan, son of late Ex Khan of Kalat	38,275	...	38,275	3,471	34,804	50,000	4 „	1,468
Mir Hazar Ghazni Marri Rasaldar Mani Levies	2,718	...	2,718	244	2,474	6,000	5 „	143

Mirza Suraya Jah	44,556	...	44,556	6,333	38,223	70,000	4 „	1,667
Mirzehan Khan Bijram Marri of Khol	2,400	...	2,400	600	1,800	3,000	5 „	132
Naigawan Rebai Jagir	3,340	...	3,340	987	2,353	5,340	4 „	114
Nawab Khair Bukhsh Khan	(a) 5,793	...	5,793	3,387	2,406	18,000	5 „	213
Paldeo Jagir	4,767	...	4,767	2,146	2,621	8,750	4 „	194
Sons of Malik Sultan Md. Khan	10,341	...	10,341	1,559	8,782	16,000	4 per cent.	414
Sheik of Kowit	2,87,500	...	2,87,500	1,00,000	1,87,500	3,87,500	*Nil*	...
Talukdars of Ajmer	353	...	353	50	303	8,25,000	5 per cent.	250
Thakur of Piploda	17	...	17	17	...	33,000	4 „	...
Tori Fatehpur Jagir	1,356	...	1,356	1,356	...	1,356	4 „	...
TOTAL	6,92,167	13,262	7,05,429	1,65,646	5,39,783			18,558
MADRAS.								
Prince of Arcot	6,125	...	6,125	1,500	4,625	15,000	*Nil*	...
TOTAL LOANS TO LANDHOLDERS AND OTHER NOTABILITIES	6,98,292	13,262	7,11,554	1,67,146	5,44,408			18,558
LOANS TO DISTRICT, ETC., COMMITTEES.								
INDIA, GENERAL.								
Cantonment Committee, Secunderabad (water-works)	4,73,442	...	4,73,442	21,828	4,51,614	8,30,500	4½ & 4 per cent.	21,670

(a) Differs from last year's closing balance for corrections since made.

No. 90.—Account of Imperial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1916, and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1915.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1916.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
REGIMENTAL AND OTHER LOANS.								
Military.								
India, General.								
1st Peshawar Division.								
Officer Commanding, Guides Cavalry	(a) 25,000	...	25,000	...	25,000	31,000	4 per cent.	1,000
Ditto 1st Lancers	(a) 25,000	...	25,000	25,000	...	25,000	4 „	1,084
Ditto 13th do.	(a) 25,000	...	25,000	...	25,000	25,000	4 „	1,083
Ditto 14th do.	(a) 25,000	25,000	50,000	25,000	25,000	50,000	4 „	333
Total	1,00,000	25,000	1,25,000	50,000	75,000	...		3,500
2nd Rawalpindi Division.								
Officer Commanding, 5th Cavalry	(a) 25,000	...	25,000	...	25,000	...	4 per cent.	1,000
Ditto 19th Lancers	(a) 25,000	...	25,000	...	25,000	...	4 „	500
Ditto 31st do.	(a) 10,000	...	10,000	10,000	...	...	4 „	183
Ditto 25th Cavalry	...	31,000	31,000	11,000	20,000	...	4 „	233
Total	60,000	31,000	91,000	21,000	70,000	...		1,916
3rd Lahore Division.								
Secretary, Royal Army Temperance Association, Simla	12,000	...	12,000	2,000	10,000	12,000	4 per cent.	466
General Officer Commanding, 3rd Lahore Division	...	16,000	16,000	...	16,000	16,000	4½ „	...
Officer Commanding, 30th Lancers	(a) 25,000	...	25,000	...	25,000	25,000	4 „	1,500
Ditto 9th Hudson Horse	(a) 5,000	...	5,000	5,000	...	25,000	4 „	50
Ditto 23rd Cavalry	...	...	...	...	...	25,000	4 „	250
Ditto 34th Poona Horse	(a) 25,000	...	25,000	20,000	5,000	25,000	4 „	821
Total	67,000	16,000	83,000	27,000	56,000	...		3,087
4th Quetta Division.								
Assistant Adjutant General, Quetta, Honorary Secretary and Treasurer, Soldiers' Club	62,448	...	62,448	...	62,448	85,000	4 per cent.	2,498
Officer Commanding, Baluchistan Volunteer Rifles	2,268	...	2,268	409	1,859	9,000	4 „	91
Secretary, Cantonment Committee	5,000	...	5,000	2,500	2,500	10,000	4 „	200
Ditto Ditto	3,000	...	3,000	1,000	2,000	5,000	4 „	120
Ditto Ditto	8,000	...	8,000	2,000	6,000	10,000	4 „	320
Officer Commanding, 10th Lancers	(a)25,000	...	25,000	...	25,000	25,000	4 „	500
Total	1,05,716	...	1,05,716	5,909	99,807			3,729

5th Mhow Division.									
Officer Commanding, 29th Lancers	(a) 20,000	...	20,000	...	20,000	25,000	4 per cent.		867
Commandant, Cavalry School, Saugor	13,600	...	13,600	...	13,600	16,000	...	...	
Officer Commanding, 38th Central India Horse	(a) 23,700	...	23,700	...	23,700	23,700	4 per cent.		948
Jubbulpore Cantonment	785	...	785	...	785	4,000	4 „	..	
Officer Commanding, 28th Brigade, R. F. A., Neemuch	500	...	500	313	187	3,000	...	...	
Ditto 23rd Cavalry	...	25,000	25,000	...	25,000	25,000	4 per cent.		750
TOTAL	58,585	25,000	83,585	313	83,272				2 565
6th Poona Division.									
Officer Commanding, 3rd Sappers and Miners	11,601	...	11,601	1,440	10,161	25,000	4 per cent.	...	
General Secretary, Royal Army Temperance Association, Simla	13,500	...	13,500	...	13,500	22,500	4 „	...	
Officers Commanding, Bombay Volunteer Artillery Corps	2,898	..	2,898	...	2,898	3,300	...	...	
Secretary, Cantonment Committee, Poona	34,000	...	34,000	6,000	28,000	34,000	4 per cent.		2,600
Officer Commanding, 7th Hariana Lancers	...	25,000	25,000	...	25,000	25,000	4 „		1,000
TOTAL	61,999	25,000	86,999	7,440	79,559				3,600
7th Meerut Division.									
Officers Commanding, Native Cavalry and Infantry Regiments	(b)57,815	...	57,815	10,035	47,780	62,000	4 per cent.		1,893
Secretary, Cantonment Committee, Bareilly	6,000	...	6,000	2,000	3,000	15,000	4 „		240
TOTAL	63,815	...	63,815	13,035	50,780				2,138
8th Lucknow Division.									
Officer Commanding, Northern Bengal Mounted Rifles	1,000	...	1,000	1,000	...	5,000	4 per cent.		40
Ditto Assam Valley Light Horse	3,000	...	3,000	3,000	...	15,000	4 „		120
Ditto at Alipore Cantonment	2,900	...	2,900	700	2,200	5,000	4 „		116
Ditto 16th Cavalry	(a)25,000	...	25,000	...	25,000	25,000	4 „		1,500
Ditto 17th Cavalry	(a)25,000	...	25,000	...	25,000	25,000	4 „		750
Ditto St. Michael's School Cadet Corps	1,450	...	1,450	450	1 000	2,000	4 „		100
TOTAL	58,350	...	58,350	5,150	53,200				2,626
Carried over	5,75,465	1,22,000	6,97,465	1,29,847	5,67,618				23,161

(a) Amount transferred from the head "Permanent Advances." (b) Differs from last year's closing balance by Rs. 25,000 being the amount transferred from "Permanent Advance."

No. 90.—ACCOUNT of Imperial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1916, and the amount of such Loans at the commencement and close of the Year—*concluded.*

	Amount, 1st April 1915.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1916.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Brought forward .	5,75,465	1,22,000	6,97,465	1,29,847	5,67,618			23,161
REGIMENTAL AND OTHER LOANS—*contd.*								
Military—*contd.*								
India, General—*contd.*								
9th Secunderabad Division.								
Commandant, Madras Volunteer Guards	12,033	...	12,033	2,066	9,967	31,000	(e)	721
Ditto Bangalore Volunteer Rifles	50,667	...	50,667	5,334	45,333	65,000	4 per cent.	2,027
Ditto Coorg and Mysore Rifles	4,000	...	4,000	500	3,500	5,000	4 „	160
Ditto 22nd Cavalry	(d) 22,000	...	22,000	22,000	...	25,000	4 „	423
Total .	88,700	...	88,700	29,900	58,800			3,331
Burma Division.								
Officer Commanding, 15th Company, Burma	22,097	...	22,097	1,168	20,934	44,700	...	...
Ditto Rangoon Volunteer Rifles	(a) 21,389	...	21,389	3,055	18,334	30,000	4 per cent.	643
Total .	43,486	...	43,486	4,218	39,268			643
CIVIL.								
N.-W. Frontier Province.								
Officers of the Northern and Southern Waziristan Militia	1,311	...	1,311	565	746	5,000	4 per cent.	47
Total Regimental and other Loans . Rs.	7,08,962	1,22,000	8,30,962	1,64,530	6,66,432			27,182
ADVANCES UNDER SPECIAL LAWS.								
Madras.								
Advances under the Bangalore Sanitary Improvement Loans Law . .	4,392	...	4,392	1,659	2,733	...		(b) 151

ADVANCES TO CULTIVATORS.										
INDIA, GENERAL.										
Advances for Improvement of Land	(a) 3,31,344	73,794	4,05,138	56,306	3,48,832					
Ditto for relief of Agriculturists and other purposes	2,34,521	2,00,438	4,34,959	89,511	3,45,448					21,655
Loans under Co-operative Credit Societies Act	25,962	...	25,962	3,267	22,695					
TOTAL	5,91,827	2,74,232	8,66,059	1,49,084	7,16,975					21,656
N.-W. FRONTIER PROVINCE.										
Advances for Improvement of Land	3,14,679	29,390	3,44,069	35,700	3,08,369					18,154
Ditto under the Agriculturists' Loans Act	(a) 3,25,972	1,05,975	4,31,947	1,88,529	2,43,418					14,459
TOTAL	6,40,651	1,35,365	7,76,016	2,24,229	5,51,787					32,613
TOTAL ADVANCES TO CULTIVATORS . Rs.	12,32,478	4,09,597	16,42,075	3,73,313	12,68,762					54,269
MISCELLANEOUS LOANS AND ADVANCES.										
INDIA, GENERAL										
K. Balaji Singh	...	200	200	...	200	200	6¼	per cent.	...	
Dewan of Durgah	3,497	...	3,497	94	3,403	3,781	*Nil*		...	
Bank of Bengal	...	25,00,000	25,00,000	25,00,000	...	25,00,000	6	per cent.	17,260	
Hyath Khan	2	...	2	...	2	360	6¼	„	...	
R. K. Singh of Punnamapet	36	...	36	36	...	140	6¼	„	1	
Roman Catholic Bishop of Ajmer	...	12,000	12,000	...	12,000	12,000	*Nil*		...	
Kanara of Somwarpat	(a) —1	..	—1	...	—1	200	6¼	per cent.	...	
H. Javarayya	...	360	360	57	303	360	6¼	„	7	
V. Javarayya	332	...	332	160	172	360	6¼	„	16	
T. R. K. Pillay	303	...	303	54	249	360	6¼	„	11	
Haji Md. Abdul Chaffar	...	...	...	...	...				18	
TOTAL	4,169	25,12,560	25,16,729	25,00,401	16,328					17,313
MADRAS.										
Bank of Madras	...	25,00,000	25,00,000	15,00,000	10,00,000	25,00,000	6	per cent.	...	
TOTAL MISCELLANEOUS LOANS AND ADVANCES .	4,169	50,12,560	50,16,729	40,00,401	10,16,328					17,313
GRAND TOTAL .	8,84,19,449	71,37,419	9,55,56,868	73,63,958	8,81,92,910					34,46,352
Grand Total converted into £ at R15 = £1 £	5,894,630	475,828	6,370,458	490,931	5,879,527					229,757
Distribution of the Grand Total—										
India, General	1,21,01,228	30,03,054	1,51,06,282	50,11,310	1,00,94,972					5,16,842
North-West Frontier Province	6,47,858	1,35,365	7,83,223	2,26,839	5,56,384					32,896
Madras	1,43,51,265	40,00,000	1,83,51,265	17,70,249	1,65,81,016					(c) 5,90,497
Bombay	3,23,68,043	...	3,23,68,043	25,697	3,23,42,346					11,42,636
Bengal	2,89,48,055	...	2,89,48,055	3,29,863	2,86,18,192					11,63,481

(a) Differs from last year's closing balance for corrections since made.

(b) Interest adjusted in India Books.

(c) Exclusive of Rs. 37,173 being the interest on Loans to Local Boards for Railway Construction, *vide* Acct. No. 91. Page 350.

(d) Amount transferred from the head "Permanent Advances."

(e) Rs. 721-8-4 per annum.

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1916, and the amount of such LOANS at the commencement and close of the Year.

LOANS TO MOFUSSIL MUNICIPALITIES. MADRAS.	Amount, 1st April 1915.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1916.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Adoni Municipality	27,968	...	27,968	2,745	25,223	66,000	4¼ per cent.	1,189
Anakapalle "	12,700	5,300	18,000	1,846	16,154	18,000	4 "	548
Bezwada "	97,155	...	97,155	5,312	91,843	1,25,000	4 "	3,486
Bellary "	42,870	...	42,870	1,964	40,906	50,000	4 "	1,715
Berhampur "	1,69,780	...	1,69,780	4,538	1,65,242	1,86,070	4 "	6,792
Calicut "	5,480	...	5,480	1,753	3,727	16,000	4 "	219
Chidambaran "	...	24,000	24,000	...	24,000	24,000	4 "	...
Cocanada "	1,50,520	...	1,50,520	10,261	1,40,259	2,37,020	4 & 4¼ "	6,176
Cochin "	...	14,080	14,080	473	13,607	14,080	4 "	380
Coimbatore "	39,956	...	39,956	2,965	36,991	62,000	4 "	1,598
Conjeeveram "	97,680	...	97,680	6,995	90,685	1,66,050	4 & 4¼ "	4,083
Coonoor "	95,487	23,250	1,18,737	7,215	1,11,522	1,96,430	4 "	3,977
Cuddalore "	4,938	...	4,938	913	4,025	9,000	4 "	198
Cuddapah "	3,911	...	3,911	412	3,499	9,695	4¼ "	166
Dindigul "	25,556	...	25,556	2,102	23,454	49,300	4 & 4¼ "	1,065
Gudiyattam "	25,161	...	25,161	1,754	23,407	37,500	4 "	1,006
Guntur "	63,538	...	63,538	5,481	58,057	1,09,000	4 "	2,542
Karur "	7,269	...	7,269	788	6,481	12,000	4 "	291
Kumbakonam "	7,178	11,250	18,428	2,303	16,125	32,250	4 "	287
Kurnool "	44,516	...	44,516	3,294	41,222	83,420	4 & 4¼ "	1,849
Kodaikanal "	43,819	...	43,819	2,437	41,382	52,900	4 "	1,753
Madura "	97,510	...	97,510	12,462	85,048	2,35,500	4 & 4½ "	4,121
Mangalore "	5,367	...	5,367	1,265	4,102	12,000	4 "	215
Mannargudi "	5,395	...	5,395	1,387	4,008	13,000	4 "	216
Mayavaram "	20,421	...	20,421	1,667	18,754	27,000	4 "	817
Negapatam "	4,18,824	...	4,18,824	18,576	4,00,248	4,70,000	4 "	16,753
Nellore "	83,711	...	83,711	2,905	80,806	98,500	4 "	3,309
Ootacamund "	25,889	...	25,889	3,077	22,812	55,900	4 "	1,035
Palghat "	18,799	...	18,799	793	18,006	21,000	4 "	752
Periyakulam "	1,02,142	...	1,02,142	11,845	90,297	1,12,000	4 "	4,083
Rajahmundry "	84,393	...	84,393	6,642	77,751	1,12,000	4 "	3 478
Salem "	3,71,450	...	3,71,450	8,852	3,62,598	4,10,000	4 "	14,858
Srirangam . "	...	54,000	54,000	...	54,000	54,000	4 "	...
Tanjore "	1,18,762	...	1,18,762	8,662	1,10,100	2,52,100	4 & 4¼ "	4,908
Tellicherry "	16,192	...	16,192	758	15,434	19,100	4 "	648
Trichinopoly "	97,788	...	97,788	11,010	86,778	2,50,500	4 & 4¼ "	4,024
Tuticorin "	26,187	...	26,187	3,183	23,004	57,500	4 "	1,047
Vellore "	1,28,521	...	1,28,521	8,553	1,19,968	1,88,760	4 "	5,141
Vizagapatam "	1,58,565	2,500	1,61,065	8,800	1,52,265	2,52,500	4 & 4¼ "	6,913
TOTAL	27,45,398	1,34,380	28,79,778	1,75,988	27,03,790			1,12,041

BOMBAY.										
Ahmednagar	Municipality	1,00,386	...	1,00,386	7,570	92,816	5,46,864	4 per cent.		3,833
Bandra	„	36,807	...	36,807	2,653	34,154	70,000	4½ „		1,622
Bhusaval	„	48,483	...	48,483	3,588	44,895	75,000	4 „		1,931
Bhingar	„	4,399	...	4,399	...	4,399	5,300	4 „		...
Bijapur	„	1,57,551	...	1,57,551	6,648	1,50,903	1,76,000	4 „		6,302
Chiplun	„	3,985	...	3,985	250	3,735	5,000	4 „		159
Dharwar	„	1,81,699	...	1,81,699	8,115	1,73,584	2,00,000	4 „		7,112
Dhulia	„	43,488	...	43,488	9,199	34,289	2,50,000	4 „		1,631
Gadag Bettigeri	„	11,141	...	11,141	1,353	9,788	20,000	4 „		445
Gokak	„	1,626	...	1,626	243	1,383	2,500	4 „		65
Honavar	„	876	...	876	876	...	5,000	4 „		18
Hubli	„	1,65,000	...	1,65,000	...	1,65,000	3,50,000	4 „		6,600
Jalgaon	„	64,754	...	64,754	6,527	58,227	1,40,000	4 „		3,709
Jejuri	„	3,737	...	3,737	966	2,771	7,500	4 „		148
Karad	„	87,933	...	87,933	...	87,933	91,000	4 „		...
Lonavla	„	1,78,584	38,000	2,16,584	4,197	2,12,387	2,21,000	4 „		8,018
Nargund	„	345	...	345	261	84	1,500	4 „		15
Nasik	„	1,34,305	50,000	1,84,305	3,330	1,80,975	2,00,000	4 „		5,345
Panvel	„	23,768	...	23,768	2,569	21,199	59,000	4½ „		1,034
Pen	„	...	7,945	7,945	...	7,945	7,945	4 „		...
Poona City	„	9,94,839	...	9,94,839	10,668	9,84,171	10,00,000	4 „		39,654
Ranibennur	„	...	5,000	5,000	...	5,000	5,000	4 „		...
Roha Ashtami	„	4,600	...	4,600	678	3,922	8,000	4 „		175
Sangamner	„	557	...	557	500	57	3,000	4 „		22
Savda	„	20,000	...	20,000	...	20,000	20,000	4 „		765
Sholapur	„	2,69,985	80,000	3,49,985	12	3,49,973	4,50,000	4 „		10,787
	TOTAL	25,38,848	1,80,945	27,19,793	70,203	26,49,590				99,390
BENGAL.										
Bankura	Municipality	30,871	5,000	35,871	1,227	34,644	38,500	4 per cent.		1,223
Bansberia	„	318	...	318	318	...	1,200	4 „		10
Baranagore	„	31,822	...	31,822	1,668	30,154	40,000	4 „		1,256
Barasat	„	10,705	...	10,705	675	10,030	15,000	4 „		422
Barisal	„	30,027	13,000	43,027	1,587	41,440	48,000	4 „		1,447
Baruipur	„	12,138	...	12,138	728	11,410	17,000	4 „		478
Berhampur	„	712	...	712	712	...	6,000	4 „		21
Basirhat	„	4,413	...	4,413	265	4,148	6,000	4 „		174
Bhatpara	„	53,856	...	53,856	2,993	50,863	70,000	4 „		2,125
Budge-Budge	„	14,503	...	14,503	1,139	13,364	20,000	4 „		569
Chandpur	„	13,972	...	13,972	545	13,427	15,000	4 „		559
Chittagong	„	50,000	60,000	1,10,000	...	1,10,000	1,50,000	4 „		2,119
Cossipore Chitpur	„	43,536	...	43,536	2,746	40,790	61,000	4 „		1,714
Dacca	„	2,90,069	...	2,90,069	16,388	2,73,681	4,20,000	4 & 4½ „		11,646
Darjeeling	„	8,02,786	...	8,02,786	44,429	7,58,357	11,05,585	4 & 4½ „		32,226
Faridpur	„	865	...	865	336	529	3,000	4 „		31
Garulia	„	23,943	...	23,943	1,322	22,621	31,000	4 „		945
Howrah	„	24,70,938	1,00,000	25,70,938	1,19,110	24,51,828	35,86,000	4 „		97,658
Hugli Chinsura	„	1,88,288	...	1,88,288	10,257	1,78,031	2,15,000	4 „		7,430
Jalpaiguri	„	9,738	...	9,738	791	8,947	12,000	4 „		382
Jessore	„	72,184	...	72,184	2,991	69,193	80,000	4 „		2,858
	Carried over	41,55,684	1,78,000	43,33,684	2,10,227	41,23,457				1,65,293
		52,84,246	3,15,325	55,99,571	2,46,191	53,53,380				2,11,431

No. 90A.—Account of Provincial Advances and Loans showing the amounts Advanced and Repaid during the Year ended 31st March 1916, and the amount of such Loans at the commencement and close of the Year—*continued.*

		Amount, 1st April 1915.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1916.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
Loans to Mofussil Municipalities—contd.									
Brought forward		Rs. 52,84,246	Rs. 3,15,325	Rs. 55,99,571	Rs. 2,46,191	Rs. 53,53,380	Rs.		Rs. 2,11,431
		41,55,684	1,78,000	43,33,684	2,10,227	41,23,457			1,65,293
Bengal—contd.									
Katwa	Municipality	15,000	...	15,000	248	14,752	30,000	4 per cent.	1,152
Kharar	,,	1,559	...	1,559	499	1,060	2,500	4 ,,	57
Khulna	,,	9,642	...	9,642	570	9,072	13,000	4 ,,	380
Kurseong	,,	23,838	...	23,838	1,044	22,794	35,000	4 ,,	943
Kusthia	,,	9,666	...	9,666	348	9,318	10,000	4 ,,	383
Malda (English Bazar)	,,	1,119	...	1,119	263	856	2,500	4 ,,	45
Maniktolla	,,	81,226	...	81,226	2,529	78,697	1,00,000	4 ,,	3,224
Mohespur	,,	926	...	926	117	809	1,250	4 ,,	36
Mymensing	,,	20,152	...	20,152	1,155	18,997	26,000	4 ,,	795
Naihati	,,	4,094	...	4,094	204	3,890	5,000	4 ,,	162
Narayangunge	,,	1,32,721	...	1,32,721	7,561	1,25,160	1,75,000	4 ,,	5,234
Panihati	,,	685	...	685	219	466	2,000	4 ,,	25
Ranaghat	,,	14,329	...	14,329	602	13,727	16,000	4 ,,	567
Serajgunge	,,	3,568	...	3,568	225	3,343	5,000	4 ,,	141
Serampore	,,	37,180	...	37,180	1,452	35,728	40,000	4 ,,	1,473
Sherpur (Bogra)	,,	1,149	...	1,149	447	702	4,000	4 ,,	46
South Suburban	,,	13,448	...	13,448	1,598	11,850	29,000	4 ,,	522
Tallygunge	,,	12,007	...	12,007	1,475	10,532	23,000	4 ,,	466
Tangail	,,	10,000	...	10,000	336	9,664	10,000	4 ,,	400
Titagarh	,,	46,028	...	46,028	4,610	41,418	78,000	4 ,,	1,795
	Total	45,94,021	1,78,000	47,72,021	2,35,729	45,36,292			1,83,139
United Provinces of Agra and Oudh.									
Agra	Municipality	7,96,952	...	7,96,952	82,011	7,14,941	18,31,320	4 & 4½ per cent.	31,007
Allahabad	,,	9,45,234	...	9,45,234	1,24,043	8,21,191	20,19,211	4 ,,	34,028
Bahraich	,,	50,000	50,000	1,00,000	3,628	96,372	1,00,000	4 ,,	4,004
Ballia	,,	61,096	...	61,096	3,439	57,657	80,000	4 ,,	2,411
Bareilly	,,	1,81,910	...	1,81,910	19,556	1,62,354	2,00,000	4 ,,	7,430
Benares	,,	28,35,660	13,300	28,48,960	50,221	27,98,739	35,14,891	4 ,,	1,12,897
Budaon	,,	40,938	...	40,938	2,039	38,899	50,000	4 ,,	1,617
Cawnpore	,,	11,08,541	42,000	11,50,541	97,129	10,53,412	23,04,000	4 & 4½ ,,	43,828
Chandausi	,,	82,936	...	82,936	5,519	77,417	1,20,000	4 ,,	3,258
Dehra Dun	,,	3,89,640	77,000	4,66,640	11,107	4,55,533	5,21,000	4 ,,	12,219
Firozabad	,,	2,076	...	2,076	1,771	305	15,000	4 ,,	64
Fyzabad	,,	63,267	...	63,267	4,839	58,428	1,00,000	4 ,,	2,473
Hathras	,,	89,307	...	89,307	4,909	84,398	1,15,000	4 ,,	3,498
Hapur	,,	62,649	...	62,649	2,348	60,301	66,000	4 ,,	2,478
Jhansi	,,	35,824	5,000	40,824	1,506	39,318	45,000	4 ,,	1,418
Jaunpur	,,	1,19,652	...	1,19,652	6,250	1,13,402	1,50,000	4 ,,	4,718

Kandhla (Muzaffarnagar)	„	...	5,000	5,000	457	4,543	5,000	4 „	100
Kashipur	„	3,085	...	3,085	260	2,825	6,500	4½ „	139
Khurja	„	91,414	...	91,414	3,656	87,758	1,00,000	4 „	3,656
Lucknow	„	18,75,944	1,85,000	20,60,944	86,827	19,74,117	29,51,000	4 & 4½ „	70,309
Meerut	„	3,94,733	...	3,94,733	27,636	3,67,097	7,50,000	4 „	15,516
Mirzapur	„	4,56,171	10,000	4,66,171	23,148	4,43,023	5,73,000	4 „	18,016
Moradabad	„	4,13,278	...	4,13,278	18,896	3,94,382	4,82,000	4 „	16,344
Mussooree	„	12,22,548	16,000	12,38,548	51,750	11,86,798	15,53,000	4 & 4½ „	49,056
Muttra	„	...	1,50,000	1,50,000	...	1,50,000	1,50,000	4 „	...
Nagina (Bijnor)	„	28,527	...	28,527	1,800	26,727	40,000	4 „	1,126
Naini Tal	„	2,79,127	...	2,79,127	14,343	2,64,784	4,75,000	4 „	11,017
Pilibhit	„	34,998	...	34,998	3,095	31,903	36,500	4 „	1,369
Ujhani (Budaun)	„	25,599	...	25,599	2,715	22,884	31,000	4 „	997
	TOTAL	1,16,91,106	5,53,300	1,22,44,406	6,54,898	1,15,89,508			4,55,023
PUNJAB.									
Amritsar	Municipality	12,02,768	...	12,02,768	58,957	11,43,811	16,88,000	4 per cent.	48,111
Dalhousie (Gurdaspur)	„	...	10,600	10,600	...	10,600	10,600	4 „	...
Dharamsala	„	8,815	...	8,815	751	8,064	15,000	4 „	353
Hazro (Attock)	„	(a) 5,622	...	5,622	800	4,822	8,000	5 „	281
Hoshiarpur	„	21,000	...	21,000	4,000	17,000	25,000	4½ „	945
Lahore	„	6,36,560	...	6,36,560	91,738	5,44,822	18,75,000	4 „	25,462
Murree	„	(a) 54,190	...	54,190	3,616	50,574	1,00,000	4 „	2,168
Rewari (Gurgaon)	„	...	1,00,000	1,00,000	...	1,00,000	1,00,000	4 „	...
Shahpur (Bhera)	„	20,000	...	20,000	...	20,000	20,000	4½ „	...
Sialkot	„	1,47,702	97,025	2,44,727	...	2,44,727	3,00,000	4 „	4,311
Simla	„	11,52,546	42,000	11,94,546	80,358	11,14,188	21,48,235	4 „	37,695
Umballa	„	54,910	...	54,910	1,852	53,058	70,000	4 „	2,196
	TOTAL	33,04,113	2,49,625	35,53,738	2,42,072	33,11,666			1,21,822
BURMA.									
Akyab	Municipality	3,27,181	...	3,27,181	18,314	3,08,867	4,27,000	4 per cent.	12,919
Allanmyo-Ywataung	„	7,295	...	7,295	608	6,687	10,000	4 „	292
Bassein	„	85,885	...	85,885	3,923	81,962	1,00,000	4 „	...
Henzada	„	75,035	...	75,035	6,816	68,219	1,20,000	4 „	3,001
Insein	„	20,577	...	20,577	943	19,634	24,000	4 „	823
Kyaiklat (Pyapon)	„	77,543	...	77,543	3,521	74,022	90,000	4 „	3,102
Letpadan	„	14,808	...	14,808	1,873	12,935	20,000	4 „	574
Maubin	„	2,414	...	2,414	1,183	1,231	12,000	4 „	85
Mergui	„	15,772	...	15,772	824	14,948	18,000	4 „	631
Moulmein	„	69,056	...	69,056	4,596	64,460	1,00,000	4 „	2,762
Myaungmya	„	22,335	...	22,335	2,421	19,914	45,000	4 „	869
Myanaung	„	7,564	...	7,564	822	6,742	25,000	4 „	303
Pakokku	„	17,264	...	17,264	1,149	16,115	25,000	4 „	691
Pegu	„	61,554	...	61 554	2,313	59,241	65,000	4 „	2,439
Prome	„	74,408	...	74,408	8,070	66,338	1,50,000	4 „	2,896
Shwebo	„	23,318	...	23,318	1,275	22,043	30,000	4 „	938
Tavoy	„	11,269	...	11,269	615	10,653	14,500	4 „	451
Thaton	„	4,044	...	4,044	439	3,605	7,000	4 „	162
Thayetmyo	„	13,807	...	13,807	919	12,888	20,000	4 „	552
Toungoo	„	1,00,875	...	1,00,875	9,545	91,330	1,30,000	4 „	4,035
	TOTAL	10,32,004	...	10,32,004	70,170	9,61,834			37,525
	Carried over	2,59,05,490	12,96,250	2,72,01,740	14,49,060	2,57,52,680			10,08,940

(a) Differs from last year's closing balance for corrections since made.

No. 90A.—ACCOUNT of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1916, and the amount of such Loans at the commencement and close of the Year—*contd.*

LOANS TO MOFUSSIL MUNICIPALITIES—*contd.*	Amount, 1st April 1915.	Amount Advanced.	TOTAL.	Amount of Loan sanctioned.	Amount, 31st March 1916.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Brought forward	2,59,05,190	12,90,250	2,72,01,740	14,49,060	2,57,52,680			10,68,940
BIHAR AND ORISSA.								
Arrah Municipality	63,442	...	63,442	5,719	57,723	1,20,000	4 per cent.	2,481
Bhagalpur „	2,45,861	...	2,45,861	16,177	2,29,684	4,17,500	4 „	9,674
Gaya „	93,176	...	93,176	3,620	89,556	1,00,000	4 „	3,691
Giridih „	649	...	649	134	515	1,300	4 „	25
Hazaribagh „	19,331	...	19,331	696	18,635	20,000	4 „	766
Jamalpur „	8,453	...	8,453	1,149	7,304	11,335	4 „	327
Monghyr „	69,293	...	69,293	3,320	65,973	78,500	4 „	2,739
Motihari „	...	8,217	8,217	...	8,217	8,217	4 „	...
Muzafferpur „	31,749	35,000	66,749	3,175	63,574	1,49,000	4 & 4½ „	1,382
Patna „	1,67,967	...	1,67,967	16,341	1,51,626	3,74,000	4 & 4½ „	7,285
Puri „	36,777	...	36,777	2,206	34,571	50,000	4 „	1,449
Purnea „	12,869	...	12,869	588	12,281	15,000	4 „	509
Ranchi „	20,672	...	20,672	2,852	17,820	31,000	4 „	774
Shebgunje „	31,985	...	31,985	1,293	30,692	35,000	4 „	1,207
TOTAL	8,02,224	43,217	8,45,441	57,270	7,88,171			32,369
CENTRAL PROVINCES AND BERAR.								
Akola Municipality	...	1,60,000	1,60,000	...	1,60,000	2,60,000	4 per cent.	...
Amraoti Camp „	9,241	...	9,241	1,174	8,067	12,500	4 „	367
Arvi „	84,701	49,000	1,33,701	1,461	1,32,240	1,75,000	4 „	3,374
Bhandara „	8,733	...	8,733	2,229	6,504	35,000	4 „	346
Buldana „	7,000	3,000	10,000	...	10,000	10,000	4 „	280
Burhanpore „	23,956	...	23,956	1,247	22,709	30,000	4 „	946
Chhindwara „	25,000	...	25,000	14,046	10,954	30,000	4 „	950
Damoh „	10,000	75,000	85,000	...	85,000	1,75,000	4 „	1,263
Drug Notified Areas	4,158	...	4,158	634	3,524	6,500	4½ „	187
Harda Municipality	1,29,639	50,000	1,79,039	3,798	1,75,841	1,95,000	4 „	5,148
Jubbulpore „	3,76,142	...	3,76,142	20,136	3,56,006	5,20,000	4 „	14,882
Khandwa „	1,48,592	...	1,48,592	17,139	1,31,453	3,60,000	4 „	5,774
Nagpur „	13,79,148	50,000	14,29,148	49,712	13,79,436	18,87,955	4 „	54,681
Pandhurna „	4,832	...	4,832	175	4,657	5,000	4 „	193
Raipur „	31,595	...	31,595	4,259	27,336	48,000	4 & 4½ „	1,244
Sausar „	4,750	...	4,750	260	4,490	5,000	4 „	190
Saoner „	2,645	...	2,645	489	2,156	4,000	4 „	101
Seoni „	23,153	...	23,153	1,060	22,093	27,000	4 „	926
Wardha „	1,40,137	...	1,40,137	9,318	1,30,819	1,95,000	4 „	5,536
TOTAL	24,13,422	3,87,000	28,00,422	1,27,137	26,73,285			96,398
ASSAM.								
Dhubri Municipality	(a) 22,917	...	22,917	2,165	20,752	25,000	4 per cent.	917
Gauhati „	14,410	...	14,410	1,467	12,943	22,270	4 „	576
Shillong „	1,000	...	1,000	1,000	...	10,000	4 „	40
Silchar „	...	30,000	30,000	1,008	28,992	30,000	4 „	1,200
Tezpur „	...	48,334	48,334	...	48,334	48,334	4 „	...
TOTAL	38,327	78,334	1,16,661	5,640	1,11,021			2,733
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES . Rs	2,91,59,463	18,04,801	3,09,64,264	16,39,107	2,93,25,157			11,40,440

LOANS TO PORT FUNDS.									
BOMBAY.									
Karachi Port Trust	6,85,423	...	6,85,423	1,08,474	5,76,949	22,61,500	4½ per cent.		29,637
Aden Port Trust	9,79,785	...	9,79,785	49,107	9,30,678	12,00,000	4 „		39,192
TOTAL	16,65,208	...	16,65,208	1,57,581	15,07,627				68,829
BENGAL.									
Chittagong Port Fund	5,56,068	...	5,56,068	13,930	5,42,138	6,25,500	4 per cent.		22,243
BURMA.									
Moulmein	70,813	...	70,813	...	70,813	2,00,000	4 per cent.		...
Tavoy	70,876	...	70,876	1,245	69,631	77,000	4 „		235
TOTAL	1,41,689	...	1,41,689	1,245	1,40,444				235
TOTAL LOANS TO PORT FUNDS . Rs.	23,62,965	...	23,62,965	1,72,756	21,90,209				91,307
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.									
MADRAS.									
Taluk Board, Erode	5,488	...	5,488	1,013	4,475	10,000	4 per cent.		220
District Board, Chittoor	20,000	...	20,000	999	19,001	20,000	4 „		802
District Board, Madura	...	44,000	44,000	...	44,000	94,150	4 „		...
TOTAL	25,488	44,000	69,488	2,012	67,476				1,022
BOMBAY.									
Dharwar District Local Board	44,520	...	44,520	7,874	36,646	1,60,000	4½ per cent.		1,898
District Local Board, East Khandesh	6,14,851	...	6,14,851	45,892	5,68,959	6,50,000	4 „		24,594
District Local Board, West Khandesh	49,276	18,000	67,276	2,615	64,661	68,000	4 „		2,389
TOTAL	7,08,647	18,000	7,26,647	56,381	6,70,266				28,881
BENGAL.									
Burdwan District Board	...	25,000	25,000	...	25,000	50,000	4 per cent.		...
Darjeeling Road Committee	35,749	...	35,749	5,940	29,809	1,00,000	4 „		1,371
Jessore District Board	47,668	...	47,668	2,881	44,787	55,000	4 „		1,879
Rungpur „	39,184	...	39,184	3,955	35,229	75,000	4 „		1,528
Murshidabad „	41,589	...	41,589	2,307	39,282	54,000	4 „		1,641
24-Pergunnas „	16,27,922	...	16,27,922	2,216	16,25,706	16,33,091	4 „		2,171
Dinajpur „	1,02,883	...	1,02,883	5,295	97,588	1,28,000	4 „		4,063
TOTAL	18,94,995	25,000	19,19,995	22,594	18,97,401				12,653
Carried over	23,29,130	87,000	27,16,130	80,987	26,35,143				42,556

(a) Differs from last year's closing balance for corrections since made.

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1916, and the amount of such LOANS at the commencement and close of the Year—*contd.*

	Amount 1st April 1915.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1916.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES—*contd.*								
Brought forward	Rs. 26,29,180	Rs. 87,000	Rs. 27,16,190	Rs. 80,987	Rs. 26,35,143	Rs.	Rs.	Rs. 42,556
UNITED PROVINCES OF AGRA AND OUDH.								
Farukhabad	44,000	...	44,000	4,158	39,842	44,000	4 per cent.	1,760
Mirzapur	50,687	...	50,687	5,117	45,570	58,000	4 „	1,976
Shahjahanpur District Board	2,10,002	...	2,10,002	13,754	1,96,248	2,20,000	4 „	8,399
Bisauli Town Area (Budaun)	959	...	959	85	874	1,000	4 „	38
TOTAL	3,05,648	...	3,05,648	23,114	2,82,534			12,173
PUNJAB.								
Karnal District Board	15,190	...	15,190	5,808	9,382	95,000	4 per cent.	607
BURMA.								
Taunggyi Town Fund	5,917	...	5,917	1,896	4,021	27,000	4 per cent.	237
BIHAR AND ORISSA.								
Gaya Lodging House Fund	(*a*) 98,341	...	98,341	3,411	94,933	1,00,000	4 per cent.	3,900
Mozufferpore	3,31,738	...	3,31,738	69,504	2,62,234	4,65,000	4 & 4½ „	12,439
Ranchi	50,000	...	50,000	1,759	48,241	50,000	4 „	1,897
Champaran	(*a*) 27,028	...	27,028	3,418	23,610	50,000	4 „	1,047
Jharia Mines Board Fund	40,000	...	40,000	3,326	36,674	40,000	4 „	1,567
Jharia Water Board	..	2,00,000	2,00,000	...	2,00,000	29,37,000	4 „	...
Deoghar	7,723	...	7,723	571	7,149	12,000	4 „	303
Manbhoom District Board	...	50,000	50,000	...	50,000	1,00,000	4 „	...
TOTAL	5,54,833	2,50,000	8,04,833	81,992	7,22,841			21,153
TOTAL LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES Rs.	35,10,718	3,37,000	38,47,718	1,93,797	36,53,921			76,726
LOANS TO NATIVE STATES, LANDHOLDERS AND OTHER NOTABILITIES.								
MADRAS.								
Salvation Army property Company	10,000	...	10,000	...	10,000	10,000	4 per cent.	422
Zamindar Punganuru	64,578	50,422	1,15,000	...	1,15,000	1,15,000	4 „	738
TOTAL	74,578	50,422	1,25,000	...	1,25,000			1,160
BOMBAY.								
Landholders, etc.								
Jaleks of Thasra	(*a*) 7,475	...	7,475	2,663	4,812	15,000	6¼ per cent.	364
ultan Sir Ahmad Fadthli	2,400	...	2,400	1,000	1,400	3,000	*Nil.*	...
. V. Bhiladvala, a Forest Contractor	12,499	...	12,499	2,500	9,999	20,000	6½ per cent.	781
ardar Bhivrao Madhavarao Potnis	39,572	...	39,572	1,815	37,757	50,000	6 „ „	2,371
ir Hussain Ali Khan	150	...	150	150	...	300	*Nil.*	...
ir Suhrab Khan	8,000	...	8,000	2,400	5,600	8,000	*Nil.*	...

Mir Ali Hussain Khan, son of Mir Ahmad Khan	...	4,500	4,500	500	4,000	4,500	*Nil.*	...
Abdalli Sultan	...	20,000	20,000	...	20,000	20,000	*Nil.*	...
TOTAL	70,096	24,500	94,596	11,028	83,568			3,516

NATIVE STATES.

KATHIAWAR AGENCY.

Jurisdictional States:—

1. *Jhalawad Prant.*

Dharangdhra	4,32,420	...	4,32,420	32,531	3,99,889		17,469
Sayla	44,860	...	44,860	5,711	39,149		1,813
Chuda	1,15,138	...	1,15,138	18,041	97,097		4,684
Muli	6,381	...	6,381	6,082	299		299
Thakur Mia Hamir Khan	1,190	...	1 190	...	1,190		...
Vithalgodh	220	...	220	...	220		...
Khachar Surag Sadul of Chotila	24,317	...	24,317	1,088	23,229		982
Khachar Amra Sanga of Sanosra	6,128	...	6,128	210	5,918		290
Khachar Bhan Sanga of Sanosra	5,610	...	5,610	234	5,376		266
Khachar Jiwa Mesur of Anandpur	19,621	...	19,621	419	19,202		1,091
Khachar Desa Bhoj of Anandpur	27,059	...	27,059	511	26,548		1,612
The Kherana Mulgirasias	4,498	...	4,498	739	3,759		218
The Dakwadia Mulgirasias	1,246	...	1,246	298	948		52
The Khantdi Mulgirasis	1,465	...	1,465	299	1,166		101
The Fulzar Mulgirasias	985	...	985	8	977		42
Bhoika—							
Jamsingji Vanabhai	1,144	...	1,144	...	1,144		...
Chandra Singhji Bapubha	3,116	...	3,116	...	3,116		...
Gajsinghji Atabhai	2,788	...	2,788	...	2,788		...
Mulubhai Rai Singhji	1,129	...	1,129	...	1,129		...
Rajmalji Jeshibhai	859	...	859	...	859		8
Other States	9,647	500	10,147	1,389	8,758		369
Total Jhalawad Prant	7,09,821	500	7,10,321	67,560	6,42,761		29,296

2. *Halar Prant.*

Nawanagar	5,49,481	2,00,000	7,49,481	...	7,49,481		...
Wankaner	91,859	...	91,859	26,144	65,715		6,975
Dhrol	70,223	...	70,223	70,223	...		3,786
Maliya	26,316	20,000	46,316	540	45,776		1,654
Kotda Sangani	1,70,212	...	1,70,212	6,251	1,63,961		8,749
Gavridad	7,941	...	7,941	3,117	4,824		383
Pal	(a 12,551	...	12,551	2,389	10,162		611
Gadhka	30,857	...	30,857	2,697	28,160		2,703
Jodhika—							
Jadeja Dansingji	1,093	...	1,093	1,093	...		179
Ratan Sinhji	8,461	...	8,461	2,638	5,823		262
Other States	351	...	351	351	...		125
Carried over	9,69,345	2,20,000	11,89,345	1,15,443	10,73,902		25,527
	7,09,821	500	7,10,321	67,560	6,42,761		29,296

(a) Differs from last year's closing balance for corrections since made.

No. 90A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1916, and the amount of such Loans at the commencement and close of the Year—*continued.*

LOANS TO NATIVE STATES, LANDHOLDERS, ETC.—*contd.*	Amount, 1st April 1915.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1916.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
Bombay—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Kathiawar Agency—Jurisdictional States—*contd.*								
Brought forward	7,09,821	500	7,10,321	67,560	6,42,761			29,296
	9,69,345	2,20,000	11,89,345	1,15,443	10,73,902			25,527
2. Halar Prant—concld.								
Jadeja Jivaji Pathaji	(*a*) 2,353	...	2,353	628	1,725			141
Rajpara :—								
Bhawatsingh Raghabhai	500	...	500	500	...			30
Jadeja Kalyansing Arjansing	200	...	200	200	...			17
Total Halar Prant	9,72,398	2,20,000	11,92,398	1,16,771	10,75,627			25,715
3. Sorath Prant.								
Jetpur :—								
Vala Unad Godad	17,088	...	17,088	9,588	7,500			938
Do. Vajsur Punja	9,060	...	9,060	8,597	463			463
Do. Ala Bhima	39,875	...	39,875	14,118	25,757			1,882
Vala Vajsur Valera	26,080	...	26,080	2,681	23,399			1,318
Khan Shri Sherbuland Khanji	1	...	1	1	...			1
Dedan :—								
Kotila Unad Bhan	6,450	6,188	12,638	1,924	10,714			286
Do. Surag Bhim	4,603	4,665	9,268	800	8,468			200
Do. Naja Raning	12,110	4,304	16,414	...	16,414			...
Do. Jaitmal Champraj	8,551	6,107	14,658	458	14,200			379
Vala Jasa Rukhad of Jetpur	1,478	...	1,478	1,469	9			168
Valas Ram Harsur of Khari Bagasra	19,628	...	19,628	7,163	12,465			837
Do. Ram and Vira Mulu of Bagasra	26,877	...	26,877	10,913	15,964			1,262
Other States	...	...	...	...	...			2
Total Sorath Prant	1,71,801	21,264	1,93,065	57,712	1,35,353			7,736

4. Gohelwal Prant.								
Vala State	1,53,235	...	1,53,235	6,590	1,46,645			13,410
Kotda Pitha :—								
Vala Mansia Chomla	(a) 2,822	...	2,822	386	2,436			115
Do. Desa and Ram Bhim	5,243	...	5,243	220	5,023			231
Do. Bhaya Hathia	9,180	...	9,180	69	9,111			420
Other States	(a) 893	...	893	121	772			59
Bhadli :—								
Khachar Lakha Kala	2,070	...	2,070	367	1,703			83
Do. Dada Kala	2,504	...	2,504	...	2,504			...
Do. Ebhal Ram	4,034	...	4,034	873	3,161			177
Do. Ram Bhim	1,362	...	1,362	...	1,362			...
Other States	972	...	972	1	971			19
Itaria :—								
Khachar Ram Devait	9,005	...	9,005	...	9,005			99
Do. Sadul Devait	1,471	...	1,471	1,043	428			69
Vankia :—								
Khachar Surag Vikamshi	1,019	1,029	2,048	811	1,237			3
Do. Vala Taluka	...	16,600	16,600	...	16,600			...
Other States	1,819	1,371	3,190	267	2,923			112
Kariana :—								
Khachar Luna Devait	4,454	1,016	5,470	229	5,241			211
Do. Kala Raja	1,153	321	1,474	62	1,412			51
Do. Bhoka Raja	(a) 1,065	321	1,386	66	1,320			47
Do. Bhura Bhoj	1,124	321	1,445	63	1,382			50
Do. Mulu Bhoj	15,509	...	15,509	...	15,509			...
Do. Kala Mulu	...	1,412	1,412	...	1,412			...
Total Gohelwal Prant	2,18,934	22,391	2,41,325	11,168	2,30,157			15,156
Total Jurisdictional States	20,72,954	2,64,155	23,37,109	2,53,211	20,83,898	(b)	4 per cent.	77,903
Kathiawar Agency—Non-jurisdictional States	(a) 8,77,153	1,13,333	9,90,486	35,533	9,54,953	(b)	4 & 5 per cent.	22,963
TOTAL KATHIAWAR AGENCY—Carried over	29,50,107	3,77,488	33,27,595	2,88,744	30,38,851			1,00,866

(a) Differs from last year's closing balance for corrections since made.

(b) The amounts sanctioned are mostly made up of lump amounts kept at the disposal of the Agent to the Governor in Kathiawar for making advances according to requirements.

No. 90A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1916, and the amount of such Loans at the commencement and close of the Year—*continued.*

LOANS TO NATIVE STATES, LANDHOLDERS, ETC.—*contd.*	Amount 1st April 1915.	Amount Advanced.	Total.	Amount Repaid.	Amount 31st March 1916.	Amount of Loan sanctioned.	Rate of Interest.	Amount Interest received and credited to Revenue.
Bombay—*contd.*	₹	₹	₹	₹	₹	₹	₹	₹
Total Kathiawar Agency—Brought forward	29,50,107	3,77,488	33,27,595	2,88,744	30,38,851			1,00,866
Mahi Kantha Agency.								
Jurisdictional States :—								
Ambliara	10,120	...	10,120	2,530	7,590	17,915	4 per cent.	470
Dabha	7,794	...	7,794	629	7,165	9,150	4 „	325
Gabat	1,063	...	1,063	558	505	2,371	4 „	54
Hapa	31	...	31	31	...	1,141	4 „	9
Idar	4,87,317	...	4,87,317	62,647	4,24,670	11,08,910	4 „	22,353
Katosan	16,221	...	16,221	...	16,221	21,519	4 „	...
Malpur	8,098	...	8,098	1,445	6,653	26,000	4 „	355
Punadra	3,440	...	3,440	685	2,755	6,800	4 „	315
Ranasan	5,350	...	5,350	754	4,596	8,621	4 „	246
Rupal	7,964	...	7,964	831	7,133	9,327	4 „	377
Sathamba	8,105	...	8,105	1,472	6,633	13,605	4 „	395
Vedagaum	4,000	..	4,000	814	3,186	6,650	4 „	186
Valasna	73	...	73	73	...	2,496	4 „	28
Vasna	5,730	...	5,730	767	4,963	16,013	4 „	233
Non-Jurisdictional Estates	50,191	...	50,191	3,016	47,175	1,74,171	4 & 5 „	3,087
Total Mahi Kantha Agency	6,15,497	...	6,15,497	76,252	5,39,245			28,433
Rewa Kantha Agency.								
Jurisdictional States :—								
Sunth	59,998	...	59,998	16,592	43,406	1,50,000	4 per cent.	2,928
Other States	...	...	...	...	...	154	4 „	1
Non-Jurisdictional States and Estates	7,539	...	7,539	2,726	4,813	33,030	4 & 5 „	310
Total Rewa Kantha Agency	67,537	...	67,537	19,318	48,219			3,239
Palanpur Agency.								
Jurisdictional States :—								
Waghela Godadsinghji of Thara	2,008	...	2,008	...	2,008	20,917	4 per cent.	...
Khanji of Deodar	6,394	2,000	8,394	3,735	4,659	32,876	4 „	568
Tharad	81,871	15,000	96,871	...	96,871	1,71,382	4 „	175
Palanpur	4,76,012	...	4,76,012	17,734	4,58,278	15,29,897	4 „	20,531
Radhanpur	6,00,875	...	6,00,875	5,074	5,95,801	7,25,359	4 „	24,925
Wavahi	14,845	3,000	17,845	1,395	16,450	24,111	4 „	605
Wao	7,784	5,000	12,784	...	12,784	53,762	4 „	...
Waghela Javansinghji of Thara	1,335	...	1,335	..	1,335	2,000	4 „	...
Bai Genkuvarbai (widow of Bhupatsinghji) of Thara	1,135	...	1,135	...	1,135	2,053	4 „	...

Dhima Talukdars	...	2,000	2,000	...	2,000	2,000	4 „	...
Talukdar Samatsingji of Deodar	...	1,000	1,000	...	1,000	1,000	4 „	...
Other States	...	1,000	1,000	...	1,000	1,000	4 „	...
Non-Jurisdictional States	81,245	40,510	1,21,755	7,394	1,14,361	2,50,895	4 & 5 „	1,157
TOTAL PALANPUR AGENCY	12,73,504	69,510	13,43,014	35,332	13,07,682			47,961
Bijapur Agency.								
Jurisdictional States :—								
Jath	1,76,547	...	1,76,547	94,174	82,373	3,69,328	4 per cent.	5,826
Surat Agency.								
Jurisdictional States :—								
Sachin	1,62,083	...	1,62,083	47,699	1,14,384	2,29,750	4½ „	11,453
TOTAL NATIVE STATES	52,45,275	4,46,998	56,92,273	5,61,519	51,30,754			1,97,778
TOTAL LANDHOLDERS (see p. 340)	70,096	24,500	94,596	11,028	83,568			3,516
TOTAL BOMBAY	53,15,371	4,71,498	57,86,869	5,72,547	52,14,322			2,01,294
BENGAL.								
Prince Yusuf Mirza	741	...	741	497	244	1,500	per cent.	22
Kurmi Wards Estates	15,178	23,500	38,678	2,727	35,951	82,500	4 „	1,065
Maharaja Sir Prodyot Kumar Tagore	28,85,789	10,00,000	38,85,789	1,75,000	37,10,789	60,00,000	4 & 6 „	1,37,459
Prince Dilwar Jah Mirza	2,300	...	2,300	1,200	1,100	8,000	*Nil.*	...
Nawab of Dacca	14,35,195	...	14,35,195	2,400	14,32,795	16,25,000	3 & 3½ per cent.	49,199
TOTAL	43,39,203	10,23,500	53,62,703	1,81,824	51,80,879			1,87,745
UNITED PROVINCES OF AGRA AND OUDH.								
Sardhana Estate (Meerut)	3,01,105	...	3,01,105	28,700	2,72,405	(*b*) 10,00,000	1 to 6 per cent.	7,143
Ajodhya „ (Fyzabad)	25,00,000	...	25,00,000	...	25,00,000	25,00,000	4 per cent.	99,989
Konga „ (Mirzapur)	2,856	...	2,856	273	2,583	4,500	4½ „	129
Babus of Narhi (Ballia)	1,02,533	...	1,02,533	2,808	99,725	1,17,445	3½ „	3,565
Murarmau Estate (Rae Bareli)	11,54,636	...	11,54,636	95,935	10,58,701	12,00,000	4 „	21,964
Srimati Ramabai and Srimant Vishwa Nath Rao (Bareilly)	38,067	.	38,067	5,023	33,044	43,000	4½ „	1,657
Shrimant Sada Sheo Rao (Bareilly)	40,087	...	40,087	4,931	35,156	45,000	4½ „	1,749
Rampur Muttra Estate (Sitapur)	3,04,197	...	3,04,197	...	3,04,197	3,04,197	6 „	13,803
Patti Sarfabad Hisa IX Estate (Partabgarh)	1,04,390	...	1,04,390	62,559	41,831	1,04,390	5½ „	3,498
Oel Estate (Kheri)	2,73,392	1,36,715	4,10,107	2,84,641	1,25,466	4,10,107	6 „	11,717
Isanagar Estate (Kheri)	...	8,36,495	8,36,495	1,86,360	6,50,135	8,36,495	6 „	30,101
Lalkurti Estate (Meerut)	...	3,98,931	3,98,931	2,68,931	1,30,000	3,98,931	6 „	13,749
TOTAL	48,21,263	13,72,141	61,93,404	9,40,161	52,53,243			2,09,064

(*a*) Differs from last year's closing balance for corrections since made.
(*b*) A part of the loan does not bear any interest.

No. 90A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1916, and the amount of such Loans at the commencement and close of the Year—*continued*.

	Amount, 1st April 1915.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1916.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interes received and credited to Revenue.
LOANS TO NATIVE STATES, LANDHOLDERS, ETC.—contd.	₹	₹	₹	₹	₹	₹	₹	₹
PUNJAB.								
Siraj Uddin Haider of Furrukhnagar	34,316	...	34,316	4,037	30,279	40,000	4 per cent.	1,290
BURMA.								
Loans to Landholders and other Notabilities	22,373	7,840	30,513	12,759	17,754	24,685	*Nil*	1,125
Loans to Native Chiefs	(*a*) 26,324	5,000	31,324	14,378	16,946	49,000	4 & 5 per cent.	1,252
Total	48,997	12,840	61,837	27,137	34,700			2,377
BIHAR AND ORISSA.								
Bagaina Encumbered Estate	2,749	...	2,749	648	2,101	8,000	4 per cent.	110
Deogan " "	16,603	...	16,603	6,836	9,767	67,000	4 "	664
Nawada State	2,28,774	...	2,28,774	9,298	2,19,476	3,00,000	3½ "	8,013
Total	2,48,126	...	2,48,126	16,782	2,31,344			8,787
CENTRAL PROVINCES AND BERAR.								
Loans to the Bishop of Nagpur	38,692	...	38,692	96	38,596	38,692	4 per cent.	1,130
Loans to Changbhakar State	3,150	...	3,150	627	2,523	5,000	4 "	13
Total	41,842	...	41,842	723	41,119			1,143
ASSAM.								
Siem of Cherra	4,500	...	4,500	1,500	3,000	15,000	4 per cent.	180
Loans to Manipur State	1,60,424	...	1,60,424	15,159	1,45,265	1,75,000	4 "	6,417
Total	1,64,924	...	1,64,924	16,659	1,48,265			6,597
TOTAL LOANS TO NATIVE STATES, LANDHOLDERS AND OTHER NOTABILITIES	1,50,88,620	29,30,401	1,80,19,021	17,59,870	1,62,59,151			6,19,457

ADVANCES UNDER SPECIAL LAWS.								
BOMBAY.								
Kaira and Panch Mahals Thakors	1,16,036	3,931	1,19,967	27,791	92,176	4,08,098	4, 5 & 6¼ per cent.	6,996
Ahmedabad Talukdars	(a)5,28,242	20,637	5,48,879	66,667	4,82,212	11,28,855	4, 5 & 6¼ „	32,445
Broach Thakors	45,024	2,136	47,160	3,663	43,497	87,312	5 & 6¼ „	2,890
TOTAL	6,89,302	26,704	7,16,006	98,121	6,17,885			42,331
BENGAL.								
Drainage and Embankment Advances	2,11,418	64,462	2,75,880	43,368	2,32,512			—7,225
UNITED PROVINCES OF AGRA AND OUDH.								
Bundelkhand Encumbered Estates Act	(a) 14,97,764	187	14,97,951	1,37,882	13,60,069			96,193
BIHAR AND ORISSA.								
Drainage and Embankment Advances	87,419	10,916	98,335	3,442	94,893			101
Advances under the Public Demand Recovery Act of 1895	20,485	44	20,529	2,695	17,834			633
TOTAL	1,07,904	10,960	1,18,864	6,137	1,12,727			734
TOTAL ADVANCES UNDER SPECIAL LAWS	25,06,388	1,02,313	26,08,701	2,85,508	23,23,193			1,32,033
ADVANCES TO CULTIVATORS.								
MADRAS.								
Advances for improvement of land	33,16,558	2,41,625	35,58,183	3,34,806	32,23,377			1,64,105
Advances for relief of Agriculturists and other purposes	19,08,409	5,27,995	24,36,404	3,76,346	20,60,058			1,13,681
Loans to Co-operative Credit Societies	21,125	...	21,125	4,890	16,235			672
TOTAL	52,46,092	7,69,620	60,15,712	7,16,042	52,99,670			2,77,858
BOMBAY.								
Advances for improvement of land Advances for relief of Agriculturists and other purposes	(a) 1,09,60,788	13,86,906	1,23,47,694	31,29,854	92,17,840			6,94,767
Loans to Co-operative Credit Societies	2,50,520	5,799	2,56,319	25,186	2,31,133			11,362
TOTAL	1,12,11,308	13,92,705	1,26,04,013	31,55,040	94,48,973			7,06,129
Carried over	1,64,57,400	21,62,325	1,86,19,725	38,71,082	1,47,48,643			9,83,987

(a) Differs from last year's closing balance for corrections since made.

No. 90A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1916, and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1915.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1916.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
ADVANCES TO CULTIVATORS—*contd.*								
Brought forward	₹ 1,64,57,400	₹ 21,62,325	₹ 1,86,19,725	₹ 38,71,082	₹ 1,47,48,643			₹ 9,83,987
BENGAL.								
Advances for improvement of land	(a) 1,42,011	1,73,721	3,15,732	72,733	2,42,999			8,345
Advances for relief of Agriculturists and other purposes	7,24,893	16,20,674	23,45,567	3,29,427	20,16,140			31,255
Loans to Co-operative Credit Societies	(a) 69,511	748	70,259	10,132	60,127			2,245
TOTAL	9,36,415	17,95,143	27,31,558	4,12,292	23,19,266			41,845
UNITED PROVINCES OF AGRA AND OUDH.								
Advances for improvement of land	1,04,64,299	8,76,300	1,13,40,599	14,00,586	99,40,013			7,09,388
Advances for relief of Agriculturists and other purposes	(a 1,32,01,069	22,77,956	1,54,79,025	88,97,596	65,81,429			8,07,349
Loans to Co-operative Credit Societies	1,65,255	...	1,65,255	1,47,636	17,619			6,515
TOTAL	2,38,30,623	31,54,256	2,69,84,879	1,04,45,818	1,65,39,061			15,23,252
PUNJAB.								
Advances for improvement of land	15,72,268	1,62,091	17,34,359	2,36,125	14,98,234			90,940
Advances for relief of Agriculturists and other purposes	5,02,000	4,76,510	9,78,570	3,90,466	5,88,104			19,730
Loans to Co-operative Credit Societies	1,65,317	35,000	2,00,317	40,876	1,59,441			5,057
TOTAL	22,39,645	6,73,601	29,13,246	6,67,467	22,45,779			1,15,727
BURMA.								
Advances for improvement of land	37,787	5,600	43,387	11,984	31,403			2,019
Advances for relief of Agriculturists and other purposes	13,26,980	16,20,613	29,47,593	11,78,152	17,69,441			1,15,124
Loans to Co-operative Credit Societies	2,73,561	7,000	2,80,561	14,777	2,65,784			13,318
Advances to Damin Fishermen	4,350	14,700	19,050	4,526	14,524			218
TOTAL	16,42,678	16,47,913	32,90,591	12,09,439	20,81,152			1,30,679
BIHAR AND ORISSA.								
Advances for improvement of land	4,19,832	51,275	4,71,107	1,64,278	3,06,829			29,244
Advances for relief of Agriculturists and other purposes	9,40,278	8,18,766	17,59,044	8,04,170	9,54,874			89,472
Loans to Co-operative Credit Societies	7,169	538	7,707	540	7,167			1,020
TOTAL	13,67,279	8,70,579	22,37,858	9,68,988	12,68,870			1,19,736
CENTRAL PROVINCES AND BERAR.								
Advances for improvementof land	15,77,359	1,42,565	17,19,924	3,54 582	13,65,342			} 1,70,844
Advances for relief of Agriculturists and other purposes	15,75,618	5,63,161	21,38,779	9,49,427	11,89,352			
Loans to Co-operative Credit Societies	200	...	200	200	...			
TOTAL	31,53,177	7,05,726	38,58,903	13,04,209	25,54,694			1,70,844

ASSAM.								
Advances for improvement of land	1,000	61	1,061	61	1,000			...
Advances for relief of Agriculturists and other purposes	(a) 7,38,631	20,73,319	28,11,950	1,87,036	26,24,914			33,092
Loans to Co-operative Credit Societies	31,770	20	31,790	4,896	26,894			974
TOTAL	7,71,401	20,73,400	28,44,801	1,91,993	26,52,808			34,066
TOTAL ADVANCES TO CULTIVATORS R	5,03,98,618	1,30,82,943	6,34,81,561	1,90,71,288	4,44,10,273			31,20,136
MISCELLANEOUS LOANS AND ADVANCES.								
BOMBAY.								
Loans to Rabaries (cattle Graziers)	2,168	...	2,168	559	1,609			86
Other Miscellaneous Loans—								
St. Joseph's Foundling Home	50,000	...	50,000	...	50,000			...
TOTAL	52,168	...	52,168	559	51,609			86
UNITED PROVINCES OF AGRA AND OUDH.								
Proprietors of the Babhnauli concern for establishment of Central Sugar Factory (Gorakhpur)	7,00,000	...	7,00,000	35,000	6,65,000	7,00,000	5 per cent.	82,467
Secretary, Salvation Army, for improving the silk industry (Moradabad)	1,000	...	1,000	...	1,000	1,000	4 „ „	...
TOTAL	7,01,000	...	7,01,000	35,000	6,66,000			82,467
PUNJAB.								
Advances for replacement of Brood mares in the Jhelum Colony	59,692	28,125	87,817	34,402	53,415	50,000	4 per cent.	1,897
Advances for replacement of Camels in the Chenab Colony	57,100	52,000	1,09,100	30,172	78,928	25,000	4 „ „	1,827
Advances to Salvation Army at Ludhiana	2,500	...	2,500	2,500	...	5,000	6¼ „ „	159
Advances to poorer inhabitants at Dera Ghazi Khan	34,101	...	34,101	25,427	8,674	...	4 „ „	2,537
TOTAL	1,53,393	80,125	2,33,518	92,501	1,41,017			6,420
CENTRAL PROVINCES AND BERAR.								
Advances to weavers	85,000	3,79,515	4,64,515	90,187	3,74,328			...
TOTAL MISCELLANEOUS LOANS AND ADVANCES	9,91,561	4,59,640	14,51,201	2,18,247	12,32,954			88,973
GRAND TOTAL . R	10,40,18,333	1,87,17,098	12,27,35,431	2,33,40,573	9,93,94,858			52,69,072
Grand Total converted into £ at R15=£1 . £	6,934,556	1,247,806	8,182,362	1,556,038	6,626,324			351,272
Distribution of the Grand Total—								
Madras	80,91,556	9,98,422	90,89,978	8,94,042	81,95,936			(b) 3,92,081
Bombay	2,21,80,852	20,89,852	2,42,70,704	41,10,432	2,01,60,272			11,46,940
Bengal	1,25,32,120	30,86,105	1,56,18,225	9,09,737	1,47,08,488			4,40,460
United Provinces of Agra and Oudh	4,28,47,404	50,79,884	4,79,27,288	1,22,36,873	3,56,90,415			23,78,172
Punjab	57,46,657	10,03,351	67,50,008	10,11,885	57,38,123			2,45,866
Burma	(a)28,71,285	16,60,753	45,32,038	13,09,887	32,22,151			1,71,053
Bihar and Orissa	30,80,366	11,74,756	42,55,122	11,31,169	31,23,953			1,82,779
Central Provinces and Berar	56,93,441	14,72,241	71,65,682	15,22,256	56,43,426			2,68,385
Assam	9,74,652	21,51,734	31,26,386	2,14,292	29,12,094			43,396

(a) Differs from last year's closing balance for corrections since made.
(b) Exclusive of R53,698, being the interest on Loans to Local Boards for Railway Construction (*vide* Account No. 91, page 350).

No. 91.—ACCOUNT of LOANS to LOCAL BOARDS for RAILWAY CONSTRUCTION during the Year ended 31st March 1916, and the amount of such LOANS at the commencement and close of the Year.

	Amount, 1st April 1915.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1916.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	₹	₹	₹	₹	₹	₹		₹
MADRAS.								
Imperial.								
Tanjore District Board Railway . . . . . ₹ . .	(a) 9,37,816	...	9,37,816	33,891	9,03,925	12,34,720	4 per cent.	37,173
Converted into £ at R15=£1 . . . . . £	62,521	...	62,521	2,259	60,262			2,478
Provincial.								
Kistna	13,62,695	...	13,62,695	81,750	12,80,945	18,52,636	4 per cent.	53,698
Converted into £ at R15=£1 . . . . . £	90,846	...	90,846	5,450	85,396			3,580
TOTAL ₹	23,00,511	...	23,00,511	1,15,641	21,84,870			90,871
Total converted into £ at R15=£1 . . . . . £	153,367	...	153,367	7,709	145,658			6,058

(a) Differs from last year's closing balance for corrections since made.

No. 92.—ABSTRACT STATEMENT showing, in respect of MISCELLANEOUS ACCOUNTS and the BALANCES unadjusted at

	UNADJUSTED BALANCES. 1st April 1915. Debits.	Credits.	No. of Item.
His Majesty's Imperial Government.	£	£	
Expenditure in India in connection with Expeditionary Forces—			
To Europe	1,88,732	...	
„ East Africa	...	...	
„ Mesopotamia	...	...	
„ Egypt	...	...	
„ The Mediterranean	...	...	5
„ The Cameroons	...	...	6
„ Aden	...	...	7
„ Persia	...	...	8
"Mauritius"	...	...	9
Not allocated to a particular Force	...	...	10
Ditto War services not allocated to Expeditionary Forces	"	...	11
Additional Troops lent for Service at Hong Kong in 1912	10,982	...	12
Little Basses Light Vessel Dues	...	(a)1,121	13
Balances of Shipping Masters' Accounts	630	...	14
Expenditure in India in connection with the Indian Force in North China	11,881	...	15
Indian Native Regiments lent for service in the Colonies	6,147	...	16
Munitions supply through the Railway Department	...	...	17
Moiety of expenditure in India in connection with Persian Gulf Radio Offices		(a)866	18
Ditto Lighting and Buoying the Persian Gulf	13,191	...	19
Ditto Surveying the Persian Gulf	4,507	...	20
Ditto Troops lent for service in Persia	3,707	...	21
Ditto Turco-Persian Frontier Commission	4,435	...	22
Despatch of Troops to Mauritius	...	(e)3,098	23
Postal and Money Order Transactions	149,609	...	24
Emigration of coolies, African Protectorates and supplies to H. M. Ships on the East India Station	54,866	...	25
Pensions paid in India to Out-pensioners of Chelsea Hospital	(a)13,849	...	26
Remittances paid in India on behalf of Asiatic Artillery at Hong Kong and Singapore	4,352	...	27
Enlistment of Natives of India for service in the Colonies	175	...	28
Expenditure in India in connection with the employment of a Mountain Battery in Egypt	(a)2,663	...	29
Moiety of expenditure incurred in connection with Defence Works at Aden	...	3,333	30
Insurance premium on prize vessels cargo	...	...	31
Teak shipped from India	...	...	32
Recoveries on account of allotments paid in England on behalf of British soldiers including Territorials) on the Indian Establishment	...	25,484	33
Hire of transports on behalf of the Common Wealth of Australia	...	...	34
Old Brass sent to England and taken over by the Ministry of Munitions	...	...	35
Motor Ambulance and air craft presented by Indian princes and others	...	...	36
Miscellaneous	200,044	...	37
His Majesty's Indian Government in London.	669,770	33,897	
Expenditure in England for Hire of Transports, Canal Dues, etc.	(d)1,647	...	38
Ditto for Transports of Remounts	...	...	39
Ditto on account of purchase of mules for war purposes	...	...	40
Ditto on account of stores shipped to India under War and Ordnance Factory Indents	118	...	41
Advances to Disbursing officers in respect of pay of subordinate medical staff, etc., of Indian Hospitals	...	...	42
Remittances of Indians in Hospitals	...	...	43
Family and Miscellaneous Remittances (including allotments of Pay, etc. of officers and men with Expeditionary Forces, and of British Soldiers serving in India)	...	(a)32,920	44
Remittances by Administrators-General	...	(a) 7,647	45
Bengal and North-Western Railway Company—Advances for purchase of stores, etc.	...	...	46
Bombay, Baroda and Central India Railway Company, ditto ditto	...	...	47
East Indian Railway Company, Advances for purchase of stores, etc.	...	...	48
Great Indian Peninsula Railway Company, ditto ditto	...	...	49
South Indian Railway Company, ditto ditto	...	...	50
Rohilkund and Kumaon Railway Company, Interest on new 4 per cent. Debenture Stock allocated to State Works	...	...	51
Stores chargeable to Provincial and Local Funds and to Native States	...	...	52
Stores chargeable to the Twante Canal Project, Burma	...	...	53
Nickel, etc, supplied for coinage purposes	...	...	54
National Health Insurance Stamps for India	...	...	55
Bills drawn by the Mission to the Court of Persia	...	4,000	56
Pay and Pensions chargeable to Provincial and Local Funds, etc.	(a)91	...	57
Subscription to the General Provident Fund	...	...	58
Sale of opium	...	...	59
Purchase and sale of wheat	...	...	60
Employment of Enemy's ships	...	...	61
Expenditure in connection with the Transport "Golconda"	...	...	62
Purchase, etc., of Hospital ships on behalf of the Maharaja Sindhia of Gwalior	...	...	63
Transactions in connection with Relief Funds	4,399	...	64
His Majesty's Coronation	...	1	65
Miscellaneous	...	31,936	66
Rupees sent from India to Egypt	...	...	67
Recoveries from British Soldiers for the purchase of Exchequer Bonds—War savings certificates	...	...	68
Gold sent from India	6	...	69
Receipt from Bank of England against deposit of Gold in India	...	...	70
Purchase of silver	...	...	71
Transfers through Currency or Gold Standard Reserve	...	...	72
	(a)6,261	(a)76,504	
	(a)676,031	(a)110,401	

(a) Differs from last year's closing
(b) Includes £80,000 rental paid to
(c) Includes £3,459,579 on account
(d) £797 taken as a set off

between INDIA and ENGLAND, the TRANSACTIONS during the Year ended 31st March 1916 the commencement and close of that Year.

No. of Item.	1915-16. INDIA. Debits (Payments).	1915-16. INDIA. Credits (Receipts).	1915-16. ENGLAND. Debits (Payments).	1915-16. ENGLAND. Credits (Receipts).	UNADJUSTED BALANCES. 31st MARCH 1916. Debits.	UNADJUSTED BALANCES. 31st MARCH 1916. Credits.
	£	£	£	£	£	£
1	5,726,741	5,351,199	...	564,274	...	...
2	1,901,792	567,545	...	1,334,247	...	...
3	10,918,704	3,621,429	...	7,297,275	...	...
4	3,993,635	2,030,248	...	1,963,387	...	...
5	165 869	19,361	...	146,508	...	...
6	10,427	...	...	10,427	...	...
7	207,905	...	...	207,905	...	...
8	99,256	5,720	...	93,536	...	...
9	21,344	39,801	...	*—18,457*	...	...
10	3,816,697	727,144	...	3,089,550	3	...
11	1,331,538	...	...	1,318,280	13,258	...
12	8,299	30,114	7,637	...	...	3,196
13	24	2,080	2,292	...	...	885
14	2,592	3,927	553	...	...	152
15	24,108	12,266	...	21,819	1,904	...
16	3,336	713	...	758	8,012	...
17	418,092	10,542	...	467,000	...	59,450
18	8,688	780	...	1,917	5,125	...
19	5,915	...	...	7,763	11,343	...
20	...	...	...	5,354	...	847
21	11,854	467	...	5,741	9,353	...
22	179	...	...	4,501	113	...
23	2,296	...	...	...	...	...
24	623,724	...	...	654,897	118,436	...
25	335,746	...	...	288,424	102,188	...
26	33,548	283	...	37,481	9,633	...
27	8,372	75	...	10,108	2,541	...
28	707	...	...	184	698	...
29	18	26	...	2,607	48	...
30	...	...	...	...	...	3,333
31	721	764	...	...	...	43
32	7,994	...	...	7,994	...	...
33	4,384	177,512	117,592	...	...	81,020
34	703,568	5,240	...	850,000	...	148,672
35	...	...	...	72,000	}	
36	...	...	68,747	...	511,615	...
37	597,805	204,444	119,033	197,570	}	
	30,998,878	12,811,680	315,854	18,643,050	794,270	297,598
38	4,667	326,640	297,695	...	...	23,428
39	...	...	24,996	...	24,996	...
40	26,643	143,407	116,764	...	...	...
41	...	1,333,583	1,326,156	...	...	7,309
42	...	60,905	60,905	...	...	...
43	6,080	4	...	6,116	...	40
44	21,755	1,042,212	931,395	...	...	121,982
45	17	...	49,205	43,185	...	1,610
46	..	10,656	11,658	1,002	...	...
47	1,161	292,222	292,222	1,161	...	...
48	3,459,580	547,903	(*b*)551,253	(*c*) 3,462,930	...	...
49	...	943,892	958,134	14,242	...	...
50	...	283,029	295,400	11,771	...	...
51	...	17,780	17,780	...	...	...
52	151	252,348	250,483	...	...	1,714
53	11	7,697	7,686	...	...	...
54	...	1,949	1,954	...	5	...
55	1	47,544	60,184	...	12,641	...
56	...	113,000	64,000	...	...	53,000
57	...	7,270	7,214	...	35	...
58	2,413	1,706	1,672	2,393	...	14
59	107,894	128	...	107,766	...	...
60	5,058,968	2,169,240	3,267,499	6,303,881	...	146,654
61	522,883	227,777	219,876	514,952	30	...
62	...	19,016	19,016	2,356	...	2,356
63	162	1,667	1,505	...	...	...
64	33	5,728	17,566	1,500	14,770	...
65	...	...	...	...	...	1
66	287,030	115,123	88,390	91,852	136,509	...
67	100,262	...	...	100,000	262	...
68	...	135	...	...	...	135
69	2	...	...	6	2	...
70	2,000,000	...	...	2,000,000	...	...
71	...	...	643,200	...	643,200	...
72	1,000,000	1,000,000	...	...	...	...
	12,599,713	8,973,161	9,583,808	12,665,113	832,450	358,243
	43,598,591	21,784,841	9,899,662	31,308,163	1,626,720	655,841

balance for corrections since made.
the South Behar Railway Company.
of Debenture stock.
against (*c*).

No. 93.—ACCOUNT showing AMOUNT of BILLS, including TELEGRAPHIC TRANSFERS, Drawn by the SECRETARY of STATE for INDIA on the TREASURIES in CALCUTTA, MADRAS, and BOMBAY, and AMOUNT of BILLS Discharged in INDIA, during the Year ended 31st March 1916, and AMOUNT of BILLS Outstanding at the close of the Year, and the SUMS in STERLING received in ENGLAND on account of those amounts, respectively.

	Bills Outstanding on 1st April 1915.		Bills Drawn on India.		Bills Discharged in India.		Bills Outstanding on 31st March 1916.	
	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.
Charged under Secretary of State's Bills :	₹	£	₹	£	₹	£	₹	£
In Calcutta	30,40,000	202,078	11,71,08,000	7,849,887	11,79,32,000	7,903,329	22,16,000	118,636
In Madras	37,25,000	247,771	6,82,22,408	4,572,597	7,07,91,408	4,742,797	11,56,000	77,571
In Bombay	38,75,000	257,613	11,83,27,063	7,932,033	12,18,22,063	8,164,131	3,80,000	25,515
TOTAL	1,06,40,000	707,462	30,36,57,471	(a) 20,354,517	31,05,45,471	20,810,257	37,52,000	251,722
	₹	£						
Deduct—Amount remitted from Calcutta on account of Gold Standard Reserve	11,29,95,000	7,574,188(b)						
Amount remitted from Calcutta on account of Paper Currency Reserve	12,28,54,432	8,190,295	23,58,49,432	15,764,483	23,58,49,432	15,764,483		
			6,78,08,039	4,590,034	7,46,96,039	5,045,774		

(a) For average rate of Exchange on Secretary of State's Bills, *vide* Account No. 45, page 121.
(b) The difference between the sterling equivalent at 1*s.* 4*d.* the rupee and the sterling amount shown here, *viz.*, £41,188 represents the proportionate gain on the bills appropriated to the Gold Standard Reserve calculated in the manner stated in paragraph 2(*b*) of the Secretary of State's Despatch No. 53 Financial, dated 16th July 1915.

No. 94.—STATEMENT showing the CASH BALANCES at the commencement and at the close of the Year ended 31st March 1916.

DISTRIBUTION OF OPENING BALANCE.								Number of Treasuries.	Opening Balance, 1st April 1915.	PROVINCES.	Number of Treasuries.	Closing Balance, 31st March 1916.	DISTRIBUTION OF CLOSING BALANCE.							
Reserve Treasuries.		Presidency Banks.		Branches of Presidency Banks.		District Treasuries.							District Treasuries.		Branches of Presidency Banks.		Presidency Banks.		Reserve Treasuries.	
Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.						Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
	Rs.		Rs.		Rs.		Rs.		Rs.	India.		Rs.		Rs.		Rs.		Rs.		Rs.
1	2,47,83,061	1	1,12,16,062	3	31,44,851	11	58,54,209	16	4,49,98,183	India, General	16	3,64,59,369	11	71,38,523	3	39,74,446	1	95,11,631	1	1,58,34,769
...	...	...	...	...	...	6	20,05,593	6	20,05,593	N.-W. Frontier Province	6	24,36,019	6	24,36,019	...	...	...	...	...	...
1	1,88,77,677	1	53,47,738	10	65,45,677	27	1,60,18,718	39	4,67,89,810	Madras	41	3,91,17,436	25	1,56,98,811	14	71,58,260	1	58,56,182	1	1,04,04,183
1	1,67,82,777	1	87,51,460	10	92,28,289	30	1,39,73,639	42	4,87,36,165	Bombay	42	3,29,20,646	30	1,09,83,954	10	69,67,484	1	52,68,618	1	97,00,590
...	...	(a)	8,75,280	1	3,28,970	27	49,22,264	28	61,26,514	Bengal	28	62,34,235	27	48,60,436	1	4,93,368	(a)	8,80,431	...	...
...	...	...	...	5	19,74,415	49	1,14,16,334	54	1,33,90,749	United Provinces of Agra and Oudh.	54	1,40,88,183	49	1,16,55,434	5	24,32,749	...	...	...	...
...	...	...	...	2	21,69,170	29	1,01,78,877	31	1,23,48,047	Punjab	31	1,24,71,613	29	95,57,959	2	29,13,654	...	...	...	...
...	...	...	...	3	68,72,377	39	1,26,33,058	42	1,95,05,435	Burma	42	1,45,09,693	39	76,76,262	3	68,33,431	...	...	...	...
...	...	...	...	1	7,40,131	19	50,22,128	20	57,62,259	Bihar and Orissa	20	50,36,513	19	44,50,909	1	5,85,604	...	...	...	...
...	...	...	...	1	23,20,642	22	1,53,88,637	23	1,77,09,279	Central Provinces and Berar	23	1,25,49,079	22	1,16,35,425	1	9,13,654	...	...	...	...
...	...	...	...	...	...	13	43,17,975	13	43,17,975	Assam	13	44,18,052	13	44,18,052	...	...	...	...	...	...
3	6,04,43,515	3	2,61,90,540	36	3,33,24,522	272	10,17,31,432	314	22,16,90,009	**Total India**	316	18,02,40,838	270	9,05,11,784	40	3,22,72,650	3	2,15,16,862	3	3,59,39,542
									£			£								
									14,779,334	TOTAL INDIA CONVERTED INTO £ AT Rs. 15=£1		12,016,056								
										England.										
									(b)7,913,236	Home Treasury of the Government of India		(c)12,803,348								
									22,692,570	£ GRAND TOTAL £		24,819,404								

(a) This balance together with the balance shown against 'India, General' is held in the Presidency Bank of Bengal, Calcutta.
(b) Of this amount £8,322 represents the funds of the Gold Standard Reserve.
(c) ,, £5,792,631 ,, ,, ,, ,,

DELHI;
The 22nd January 1917.

R. A. GAMBLE,
Comptroller and Auditor General.

APPENDIX A.

Finance and Revenue Accounts

OF THE

Government of India

FOR

1915-16.

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No. 95.—ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the TREASURIES the Year 1915-1916, including the amount of ADVANCES and REPAYMENTS on VARIOUS PROVINCES, and the TOTAL BALANCE in the

	No. of Account.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	No. of Item.
Revenue	2	Rs. 37,27,81,432	Rs. 16,20,09,532	Rs. 16,57,90,997	Rs. 15,21,30,656	Rs. 11,91,55,008	Rs. 9,03,56,609	1
Railway Irrigation and other Capital not charged to Revenue—								
Capital contributed by Native States towards outlay on State Railways	79A	10,00,000	...	...	...	...	...	2
Capital raised through Companies towards outlay on State Railways.	74A	5,20,83,694	...	...	...	...	...	3
Outlay of Railway Companies - Repayments	79	...	...	...	...	...	...	4
Raised and deposited by Railway Companies—On account of Subscribed Capital	79	1,15,26,008	...	...	...	...	...	5
Permanent Debt incurred	82	4,99,86,000	...	...	...	...	...	6
Temporary Debt incurred	82A	...	...	...	...	...	...	7
Unfunded Debt—								
Deposits of Service Funds	81	10,43 772	17,368	2,45,401	...	...	...	8
Savings Bank Deposits	85	9,23,69,342	12,32,645	12,98,965	11,46,003	9,39,327	9,27,882	9
TOTAL		9,34,13,114	12,50,013	15,44,366	11,46,003	9,39,327	9,27,882	10
Deposits and Advances not bearing Interest—								
Balances of Provincial Allotments	72	...	...	18,96,621	6,58,812	10,28,156	11,33,562	11
Appropriation for Reduction of Debt	96	39,09,580	2,50,000	13,70,000	60,000	4,50,000	1,40,000	12
Deposits of Local Funds	86	12,12,366	2,43,49,222	1,08,68,474	1,15,54,623	1,29,56,332	99,46,614	13
Deposits of Sinking Funds	87	...	...	2,37,458	...	...	...	14
Gold Standard Reserve	...	19892	...	...	...	...	...	15
Paper Currency Reserve	...	...	...	...	...	...	...	16
Departmental and Judicial Deposits	89	15,61,67,527	4,32,17,569	5,88,38,322	5,44,65,477	6,08,65,398	3,55,89,862	17
Advances	97	6,05,93,304	63,35,723	79,32,349	18,48,989	34,44,732	65,54,979	18
Suspense Accounts	98	3,84,566	8	1,947	20,486	65,338	56,020	19
Miscellaneous	99	9,60,961	...	...	...	...	...	20
TOTAL		22,32,48,196	7,41,52,522	8,11,45,171	6,86,08,387	7,88,10,456	5,34,21,037	21
Loans and Advances by Imperial Government	90	50,11,310	17,70,249	25,697	3,29,863	...	2,26,839	22
Loans and Advances by Provincial Governments	90A	...	8,94,042	41,10,432	9,09,737	1,22,36,873	10,11,885	23
Loans to Local Boards for Railway Construction	91	...	1,15,641	...	...	...	...	24
Remittances—								
Inland Money Orders	100	58,61,08,053	...	...	...	...	...	25
Other Departmental Accounts	„	*—74,21,456*	88,83,155	*—6,58,27,649*	55,54,131	1,98,91,880	1,57,24,042	26
Net Receipts by Civil Treasuries from—Railways	„	4 71,67,930	4,16,31,667	6,95,79,460	1,19,76,463	2,34,75,545	3,33,58,052	27
Net Receipts from Civil Treasuries by—								
Postal and Telegraph	„	1,14,93,863	...	...	...	...	...	28
Marine	„	8,82,75,658	...	...	...	...	...	29
Military Works	„	1,82,70,456	...	...	...	...	...	30
Military	„	33,98,11,298	...	...	...	...	...	31
Remittance Account between England and India	103	32,26,82,232	13,15,434	6,98,674	4,07,371	2,18,125	2,46,682	32
TOTAL		1,40,63,88,034	5,18,30,256	49,50,485	1,79,37,965	4,35,85,550	4,93,28,776	33
Secretary of State's Bills drawn	93	...	...	...	...	...	...	34
Sterling Bills on London	54	2,85,00,000	7,70,000	3,97,50,000	...	...	...	35
Total Receipts		2,24,39,37,788	29,37,92,255	29,73,17,148	24,10,62,611	25,47,27,214	19,52,73,028	36
Opening Balance	94	4,49,98,183	4,67,89,810	4,87,36,165	61,26,514	1,33,90,749	1,43,53,640	37
GRAND TOTAL		2,28,89,35,971	34,05,82,065	34,60,53,313	24,71,89,125	26,81,17,963	20,96,26,668	38

of INDIA on the 31st March 1916; the amount of DEBT INCURRED and DISCHARGED during ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESIDENCIES and INDIAN TREASURIES on the 31st March 1916.

No. of Item	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	GRAND TOTAL
	Rs.	Rs.	Rs.	Rs.	Rs.	£	£	£
1	9,18,59,968	4,20,66,514	4,16,15,001	1,78,60,007	1,25,56,25,724	83,708,382	705,155	84,413,537
2	...	...	...	...	10,00,000	66,667	...	66,667
3	...	...	...	...	5,20,83,694	3,472,246	...	3,472,246
4	...	...	...	...	...	...	9,431	9,431
5	...	...	...	...	1,15,26,008	768,401	...	768,401
6	...	...	...	...	4,99,86,000	3,332,400	...	3,332,400
7	...	...	...	...	...	...	7,000,000	7,000,000
8	...	...	...	...	13,06,541	87,102	9	87,111
9	6,67,615	6,32,317	5,56,832	2,14,258	9,99,85,186	6,665,679	...	6,665,679
10	6,67,615	6,32,317	5,56,832	2,14,258	10,12,91,727	6,752,781	9	6,752,790
11	...	...	3,18,508	...	50,35,659	335,711	...	335,711
12	...	2,00,000	...	...	63,79,580	425,305	...	425,305
13	58,60,268	88,59,808	53,78,751	21,49,977	9,31,36,435	6,209,095	...	6,209,095
14	...	...	159	...	2,37,617	15,842	...	15,842
15	...	...	...	...	19,892	1,326	16,333,376	16,334,702
16	...	...	...	...	...	...	8,190,295	8,190,295
17	2,37,46,203	1,85,19,985	1,64,73,203	38,84,231	47,17,67,777	31,451,185	...	31,451,185
18	39,91,158	7,31,776	25,73,784	8,77,325	9,48,84,119	6,325,608	1,662,917	7,988,525
19	46,609	...	44,702	10,829	6,31,005	42,067	...	42,067
20	...	...	...	...	9,60,961	64,064	409,359	473,423
21	3,36,44,238	2,83,11,569	2,47,89,107	69,22,362	67,30,53,045	44,870,203	26,595,947	71,466,150
22	...	...	...	...	73,63,958	490,931	...	490,931
23	13,09,887	11,31,169	15,22,256	2,14,292	2,33,40,573	1,556,038	...	1,556,038
24	...	...	...	...	1,15,641	7,709	...	7,709
25	...	...	...	...	58,61,08,053	39,073,870	...	39,073,870
26	21,91,157	1,23,53,419	73,91,084	7,80,191	19,904	1,327	...	1,327
27	61,17,957	*—1,61,475*	*—44,99,552*	*—2,66,586*	22,83,79,461	15,225,297	...	15,225,297
28	...	...	...	...	1,14,93,863	766,258	...	766,258
29	...	...	...	...	8,82,75,658	5,885,044	...	5,885,044
30	...	...	...	...	1,82,70,456	1,218,030	...	1,218,030
31	...	...	...	...	33,98,11,298	22,654,087	...	22,654,087
32	8,70,723	1,24,341	1,90,363	18,671	32,67,72,616	21,784,841	31,308,163	53,093,004
33	91,79,837	1,23,16,285	30,81,845	5,32,276	1,59,91,31,309	1,06,608,754	31,308,163	137,916,917
34	...	...	...	...	...	...	4,590,034	4,590,034
35	...	...	...	...	7,00,20,000	4,668,000	...	4,668,000
36	13,66,61,545	8,44,57,854	7,15,65,041	2,57,43,195	3,84,45,37,679	256,302,512	70,208,739	326,511,251
37	1,95,05,435	57,62,259	1,77,09,279	43,17,975	22,16,90,009	14,779,334	7,913,236	22,692,570
38	15,61,66,980	9,02,20,113	8,92,74,320	3,00,61,170	4,06,62,27,688	271,081,846	78,121,975	349,203,821

No. 95.—ACCOUNT of the Aggregate of Balance of Public Money in the Treasuries of India 1915-1916, including the amount of Advances and Repayments on various Accounts, the the Total Balance in the Indian Treasuries

	No. of Account.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	No. of Item.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Expenditure	3	41,10,37,264	8,70,41,973	9,41,10,451	7,18,31,001	9,21,65,417	7,36,30,190	1
Add—Provincial Surpluses transferred to Deposit	3	...	...	18,96,621	6,58,812	10,28,156	11,33,562	2
Deduct—Provincial Deficits charged to Deposit	3	...	*13,836*	...	...	...	...	3
TOTAL		41,10,37,264	8,70,28,137	9,60,07,072	7,24,89,813	9,31,93,573	7,47,63,752	4
Railway, Irrigation and other Capital not charged to Revenue—								
Outlay on Irrigation Works	73	...	7,50,444	2,77,576	...	9,37,313	56,40,831	5
Outlay on State Railways	73	5,88,50,550	...	...	...	...	...	6
Initial Expenditure on New Capital at Delhi	80	48,20,739	...	...	...	...	...	7
Outlay of Railway Companies—								
Payments for Capital Outlay	79	—30,43,281	...	...	...	...	...	8
Raised and deposited by Railway Companies—								
Payments for discharge of debentures		...	...	...	...	...	...	9
TOTAL		6,06,28,008	7,50,444	2,77,576	...	9,37,313	56,40,831	10
Permanent Debt discharged—								
Sterling Debt—								
India 4 P. C. Stock	82	...	...	...	...	...	...	11
India Bonds	82	...	...	...	...	...	...	12
Indian Midland Ry. Debentures	82	...	...	...	...	...	...	13
Rupee Debt—								
4½ p. c.	82	...	...	...	...	...	...	14
4 p. c.	82	...	...	...	...	...	...	15
3½ p. c.	82	7,400	...	...	...	...	...	16
3 p. c.	82	(*a*) 6,44,100	...	...	...	...	...	17
Provincial Debentures	82	2,000	...	...	...	...	...	18
TOTAL		6,53,500	...	...	...	...	...	19
Temporary Debt discharged	82A	4,50,00,000	...	...	...	...	...	20
Unfunded Debt—								
Special Loans	82B	...	...	...	...	16,959	...	21
Deposits of Service Funds	84	12,09,980	17,345	1,97,707	...	...	...	22
Savings Bank Deposits	85	8,31,80,598	5,76,281	5,94,294	3,76,662	4,25,413	3,92,322	23
TOTAL		8,43,90,578	5,93,626	7,92,001	3,76,662	4,42,372	3,92,322	24
Deposits and Advances not bearing Interest—								
Balances of Provincial Allotments	72	...	13,836	...	...	...	...	25
Deposits of Local Funds	86	12,81,596	2,53,44,505	1,19,32,024	1,25,03,316	1,32,99,375	1,08,59,148	26
Deposits of Sinking Funds	87	...	...	...	...	...	...	27
Gold Standard Reserve	...	10,49,369	...	...	...	...	...	28
Paper Currency Reserve		...	...	...	...	...	...	29
Departmental and Judicial Deposits	89	15,65,46,089	4,41,82,589	5,13,37,667	4,93,49,793	6,08,77,572	3,59,45,429	30
Advances	97	6,09,71,781	55,41,809	64,39,820	15,96,411	27,74,933	69,2[illegible],596	31
Suspense Accounts	98	1,39,32,240	54,874	2,07,579	2,38,843	5,030	39,833	32
Miscellaneous	99	3,60,050	16,004	13,534	...	...	...	33
TOTAL		23,41,41,125	7,51,53,617	6,99,30,624	6,36,88,363	7,69,56,910	5,37,72,006	34
Loans and Advances by Imperial Government	90	30,02,054	40,00,000	...	...	...	1,35,365	35
Loans and Advances by Provincial Governments	90A	...	9,98,422	20,89,852	30,86,105	50,79,884	10,03,351	36
Loans to Local Boards for Railway construction	91	...	...	...	...	...	...	37
Remittances—								
Inland Money Orders	100	58,53,23,856	...	...	...	...	...	38
Other Local Remittances	,,	5,96,91,021	2,55,88,953	—18,45,05,003	4,60,50,313	—25,41,453	—4,24,13,961	39
Other Departmental Accounts	,,	2,68,845	...	...	...	...	5	40
Net Payments into Civil Treasuries by—								
Railways	,,	22,44,94,857	...	1,143	—63,553	—4,853	...	41
Net Issues from Civil Treasuries to—								
Postal and Telegraph	,,	—32,11,374	1,51,62,265	1,94,15,098	—57,24,254	2,35,96,322	1,16,78,622	42
Marine	,,	—1,50,962	45,130	3,13,36,882	5,54,57,865	—126	1,127	43
Military Works	,,	22,76,671	11,32,776	61,09,359	2,67,587	19,72,372	56,13,005	44
Military	,,	5,55,89,394	1,95,43,651	10,48,82,408	36,48,025	5,43,65,684	8,41,21,167	45
Remittance Account between England and India	103	60,72,59,079	3,25,648	4,43,33,694	15,77,964	31,782	11,444	46
TOTAL		1,53,15,41,387	6,17,98,423	2,15,73,581	10,13,13,947	7,74,19,728	5,90,11,409	47
Secretary of State's Bills paid	93	—11,79,17,314	7,11,41,960	12,24,61,961	...	...	...	48
Sterling Bills on London	54	...	...	...	...	...	...	49
Total Disbursements		2,25,24,76,602	30,14,64,629	31,31,32,667	24,09,54,890	25,40,29,780	19,47,19,036	50
Closing Balance	94	3,64,59,369	3,91,17,436	3,29,20,646	62,34,235	1,40,88,183	1,49,07,032	51
GRAND TOTAL		2,28,89,35,971	34,05,82,065	34,60,53,313	24,71,89,125	26,81,17,963	20,96,26,068	52

(*a*) Due to transactions in connection with the conversion of 3 per cent. Loan of 1896-97 under Government of India Finance Department amounts received

on the 31st March 1916; the amount of Debt incurred and discharged during the Year Supplies to and from London, and between the several Presidencies and Provinces, and on the 31st March 1916—*concld.*

No. of Item.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT R15 = £1.	ENGLAND.	GRAND TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	£	£	£
1	6,16,92,022	3,75,65,978	3,57,47,300	1,56,10,867	98,04,32,463	65,362,164	20,109,094	85,471,258
2	...	...	3,18,508	...	50,35,659	335,711	...	335,711
3	*9,73,090*	*11,33,541*	...	*9,51,099*	*30,71,566*	*204,771*	...	*204,771*
	6,07,18,932	3,64,32,437	3,60,65,808	1,46,59,768	98,23,96,556	65,493,104	20,109,094	85,602,198
4								
5	14,28,407	...	26,13,589	...	1,16,48,160	776,544	36,409	812,953
6	...	...	...	...	5,88,50,550	3,923,370	852,742	4,776,112
7	...	...	...	...	48,20,739	321,383	9,891	331,274
8	...	...	...	...	—30,43,281	—202,886	652,070	449,184
9	...	...	...	...	...	...	375,200	375,200
10	14,28,407	...	26,13,589	...	7,22,76,168	4,818,411	1,926,312	6,744,723
11	...	...	...	...	...	...	1,500	1,500
12	...	...	...	...	...	...	500,000	500,000
13	...	...	...	...	...	...	407,500	407,500
14	...	...	...	...	...	...	...	...
15	...	...	...	...	...	...	...	...
16	...	...	...	...	7,400	493	...	493
17	...	...	...	...	6,44,100	42,940	...	42,940
18	...	...	...	...	2,000	133	...	133
19	...	...	...	...	6,53,500	43,566	909,000	952,566
20	...	...	...	...	4,50,00,000	3,000,000	7,000,000	10,000,000
21	...	...	...	...	16,959	1,131	...	1,131
22	...	...	...	...	14,25,032	95,002	...	95,002
23	1,93,666	3,15,145	1,89,410	1,08,428	8,63,52,219	5,756,815	...	5,756,815
24	1,93,666	3,15,145	1,89,410	1,08,428	8,77,94,210	5,852,948	...	5,852,948
25	9,73,090	11,33,541	...	9,51,099	30,71,566	204,771	...	204,771
26	67,25,731	97,98,304	58,22,265	23,33,896	9,99,00,160	6,660,011	...	6,660,011
27	...	...	...	...	...	...	...	...
28	...	...	...	...	10,49,369	69,957	10,549,067	10,619,024
29	...	...	...	...	...	...	8,190,295	8,190,295
30	2,25,97,920	1,94,95,737	1,66,60,254	38,81,421	46,08,74,471	30,724,965	...	30,724,965
31	42,35,419	6,01,889	25,41,200	8,59,134	9,24,89,992	6,165,999	1,777,693	7,943,692
32	1,36,055	34,313	20,813	238	1,46,69,818	977,988	...	977,988
33	...	...	...	...	3,89,588	25,973	289,504	315,477
34	3,46,68,215	3,10,63,784	2,50,44,532	80,25,788	67,24,44,964	44,829,664	20,806,559	65,636,223
35	...	...	...	...	71,37,419	475,828	...	475,828
36	16,60,753	11,74,756	14,72,241	21,51,734	1,87,17,098	1,247,806	...	1,247,806
37	...	...	...	...	...	...	...	...
38	...	...	...	...	58,53,23,856	39,021,590	...	39,021,590
39	6,55,99,223	68,05,976	1,75,04,463	99,65,555	17,45,087	116,339	...	116,339
40	...	...	...	...	2,68,850	17,924	...	17,924
41	...	—23,950	...	40,256	22,44,43,900	14,962,927	...	14,962,927
42	—3,45,61,948	81,75,098	—1,31,62,063	—98,18,842	1,15,48,924	769,928	...	769,928
43	19,01,036	—5,843	6,728	—1,27,005	8,84,64,832	5,897,656	...	5,897,656
44	5,32,131	30,919	3,22,568	81,150	1,83,38,533	1,222,569	...	1,222,569
45	91,82,952	12,14,739	66,67,621	5,51,836	33,97,67,477	22,651,165	...	22,651,165
46	3,33,920	539	344	4,450	65,39,78,864	43,598,591	9,899,662	53,498,253
47	4,29,87,314	1,61,97,478	1,13,39,661	6,97,400	1,92,33,80,328	128,258,689	9,899,662	138,158,351
48	...	...	...	...	7,56,86,607	5,045,774	...	5,045,774
49	...	...	...	...	...	...	4,668,000	4,668,000
50	14,16,57,287	8,51,83,600	7,67,25,241	2,56,43,118	3,88,59,86,850	259,065,790	65,318,627	324,384,417
51	1,45,09,693	50,36,513	1,25,49,079	44,18,052	18,02,40,838	12,016,056	12,803,348	24,819,404
52	15,61,66,980	9,02,20,113	8,92,74,320	3,00,61,170	4,06,62,27,688	271,081,846	78,121,975	349,203,821

Notification No. 6201-A., dated 2nd November 1908, being one-seventh of the amount of 3 per cent. loan of 1896-97, converted less in cash.

No. 96.—ACCOUNT of APPROPRIATION for REDUCTION of DEBT for the Year ended 31st March 1916.

	India, General.	N.-W. Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.	Total Converted into £ at R15=£1.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£
Appropriation for Reduction of Debt	39,09,580	...	2,50,000	13,70,000	60,000	4,50,000	1,40,000	...	2,00,000	...	...	63,79,580	4,25,305

No. 97.—ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE for the Year ended 31st March 1916.

	India, General.	N.-W. Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ADVANCES—												
Civil Advances	1,22,92,077	73,282	9,79,455	13,75,516	3,51,543	12,49,785	4,27,049	5,50,924	2,46,103	11,07,005	1,22,540	1,87,75,279
Advances for Rest Camps	...	1,964	...	...	...	1,400	2,140	...	...	...	...	5,504
Special Advances	2,20,751	...	24,344	...	3,22,698	223	39,546	...	14,033	1,254	10,873	6,33,722
Forest Advances	2,72,691	78,134	21,18,454	18,40,403	3,90,918	15,06,361	6,61,528	31,56,664	2,01,707	14,60,335	6,15,108	1,23,02,303
REVENUE ADVANCES—												
Advances for Survey Operations	...	...	6,06,583	3,83,053	...	...	31,165	...	...	...	3,938	10,24,739
Salt and Excise Advances	...	...	4,495	9,586	...	...	...	...	...	1,935	...	16,016
Opium Advances	...	...	...	...	...	42,450	...	...	...	...	...	42,450
Stock Account—Opium	...	...	3,220	24,00,563	...	...	...	...	...	...	...	24,03,783
Do —Ganja	5,516	...	...	...	...	...	...	...	4,370	...	...	9,886
Advances Recoverable, Postal and Telegraph	22,83,708	...	...	...	...	...	...	...	...	...	...	22,83,708
Advances Recoverable, Marine	2,15,53,737	...	...	...	...	...	...	...	...	...	...	2,15,53,737
Advances Recoverable, Military (Net)	(a) 1,11,061	...	...	...	...	...	...	...	...	...	...	1,11,061
Stock Account—Grain Depôt	...	...	...	...	...	...	...	...	...	...	...	...
Do. Agriculture	...	...	...	...	...	...	...	...	...	...	...	...
Advances Recoverable, Public Works	...	3,970	...	...	53,796	...	91,879	2,03,107	7,538	...	80,446	4,40,736
PERMANENT ADVANCES—												
Permanent Advances, Civil	1,44,261	325	4,318	18,049	2,778	4,453	774	1,793	4,975	3,255	1,175	1,86,156
Ditto Postal and Telegraph	3	...	...	...	...	...	...	...	...	...	...	3
ACCOUNTS WITH FOREIGN STATES—												
H. M.'s Colonial Govt., Ceylon	6,18,670	...	...	...	...	...	...	...	...	...	...	6,18,670
Ditto ditto Mauritius	1,19,109	...	...	...	...	...	...	...	...	...	...	1,19,109

Ditto ditto, Straits Settlements	3,31,885	...	...	...	...	...	...	...	...	...	...	3,31,885
Ditto ditto, Hong-Kong	28,179	...	...	...	...	...	...	...	...	...	...	28,179
Ditto ditto, Federated Malay States	2,64,154	...	...	...	...	...	...	...	...	...	...	2,64,154
Ditto ditto, Kedah State	1,074	...	...	...	...	...	...	...	...	...	...	1,074
Account Current with Native State—												
Civil	10,51,929	...	22,57,774	2,52,069	7,27,256	...	51,34,690	...	...	...	...	94,23,718
Postal and Telegraph	1,99,03,315	...	...	...	...	...	...	...	...	...	...	1,99,03,315
Charges on account of Quarantine Officers Recoverable from Persian Government	15,851	...	...	...	...	...	...	...	...	...	...	15,851
Coinage Accounts—												
Mint Certificates	...	...	...	1,39,430	...	...	...	...	...	...	...	1,39,430
Small Coin Depôt Balances (Net)	11,00,925	...	3,37,080	15,13,680	...	6,40,060	8,533	78,670	2,53,050	...	43,245	39,75,243
Bullion Advances for Coinage (Net)	1,96,696	...	...	...	...	...	...	...	...	...	...	1,96,696
Bronze Coinage Accounts (Net)	77,712	...	...	...	...	...	...	...	...	...	...	77,712
Total India . R	6,05,93,304	1,57,675	63,35,723	79,32,349	18,48,989	34,44,732	63,97,304	39,91,158	7,31,776	25,73,784	8,77,325	9,48,84,119

Total Receipts in India converted into £ at Rs. 15 = £1 . £ 6,325,608

England—

Repayment of Advances :—		
Repayment by the War Office of Expenditure in England in connection with Expeditionary Forces :—		
To Europe	1,26,902	
To East Africa	7,150	
To Mesopotamia	1,14,681	
To Egypt	11,154	
To the Mediterranean	13,112	
To the Cameroons	149	
To Aden	5,000	
Hospital Ships	728,507	
Transports chartered in England employed in conveying Imperial Troops	210,005	
Pay, etc., of Indian Army Officers lent for duty on the Home Establishment	130,907	
Miscellaneous War Services	23,774	
		1,371,341
Repayment by the Imperial Government of Expenditure in England in connection with—		
Additional Troops lent for service at Hongkong in 1912		1,637
Pay of Indian Army Officers lent for duty with the Naval Division		1,433
Pay of Second Lieutenants on appointment to the Indian Army		2,752
Stores taken over by the War Office		535
Portion of Expenditure in England in connection with—		
Lighting and buoying the Persian Gulf		1,012
Persian Gulf Radio Offices		54
Portion of Advances to the Imperial Bank of Persia for the purposes of Persian Government		2,285
Suez Canal dues of Transports conveying the Australian and New Zealand Contingents to Egypt		280,378
Expenditure in connection with Hospital for Indian Troops and the Indian Soldier's Fund		1,460
Receipts in respect of advances to Indian Students		30
		1,662,917
TOTAL . £		7,988,525

(a) Lahore Division . . . 34,450
Poona Division . . . 4,853
Meerut Division . . . 45,112
Lucknow Division . . 26,646
1,11,061

No. 97.—Account of Repayment of Advances and Advances Repayable, for the Year ended 31st March 1916—*continued.*

Disbursements.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Advances—												
Civil Advances	1,16,57,217	89,313	9,27,733	13,23,473	3,55,630	12,06,942	4,71,953	8,23,882	2,61,758	10,95,152	1,45,464	1,83,58,517
Advances for Rest Camps	...	500	...	...	...	1,050	3,160	...	...	...	...	4,710
Special Advances	1,68,376	...	30,101	...	1,96,021	50	34,106	...	1,10,470	1,809	9,959	5,50,892
Forest Advances	2,78,233	77,403	21,17,989	18,34,342	3,87,445	15,34,136	6,50,138	31,99,885	2,01,870	14,35,210	6,13,417	1,23,30,068
Revenue Advances—												
Advances for Survey Operations	...	...	6,04,766	3,34,793	...	...	32,432	...	...	...	2,469	9,74,460
Salt and Excise Advances	...	...	3,872	8,526	...	...	...	...	...	1,611	...	14,009
Opium Advances	...	...	...	...	...	27,710	...	...	...	...	...	27,710
Stock Account—Opium	...	...	2,778	24,00,563	...	...	...	...	...	...	...	24,03,341
Do. —Gunja	6,595	...	...	...	...	...	...	...	3,393	...	...	9,988
Advances Recoverable, Postal and Telegraph	23,02,497	...	...	...	...	...	...	...	...	...	...	23,02,497
Ditto, Marine	2,29,55,904	...	...	...	...	...	...	...	...	...	...	2,29,55,904
Ditto, Military (Net)	(a)9,85,715	...	...	...	...	...	...	...	...	...	...	9,85,715
Advances Recoverable, Public Works	...	3,224	...	...	1,20,624	...	2,22,093	2,09,619	10,466	...	83,275	6,49,301
Permanent Advances—												
Permanent Advances, Civil	84,300	615	5,387	20,090	2,648	5,045	1,750	2,033	13,932	7,418	4,550	1,47,768
Ditto. Postal and Telegraph	115	...	...	...	...	...	...	...	...	...	...	115
Accounts with Foreign States—												
H.M.'s Colonial Government, Ceylon	3,06,744	...	...	...	...	...	...	...	...	...	...	3,06,744
Ditto ditto, Mauritius	2,03,508	...	...	...	...	...	...	...	...	...	...	2,03,508
Ditto ditto, Straits Settlements	2,69,971	...	...	...	...	...	...	...	...	...	...	2,69,971
Ditto ditto, Hong-Kong	22,729	...	...	...	...	...	...	...	...	...	...	22,729
Ditto ditto, Federated Malay States	5,05,217	...	...	...	...	...	...	...	...	...	...	5,05,217
Ditto ditto, Kedah State	1,559	...	...	...	...	...	...	...	...	...	...	1,559
Account Current with Native States—												
Civil	13,60,709	...	18,49,183	2,38,811	5,34,043	...	53,40,909	...	...	...	...	93,23,655
Postal and Telegraph	1,98,51,847	...	...	...	...	...	...	...	...	...	...	1,98,51,847
Charges on account of Quarantine Officers recoverable from Persian Government	10,545	...	...	...	...	...	...	...	...	...	...	10,545

COINAGE ACCOUNTS—													
Mint certificates	...	...	...	5,908	...	...	...	...	...	...	...		5,908
Nickel Coinage Account (Net)	...	...	...	1,03,048	...	...	...	...	...	...	...		1,03,048
Bronze Coinage Account (Net)	...	...	...	2,414	...	...	...	...	...	...	...		2,414
Bullion advances for coinage	...	...	...	1,67,852	...	...	...	...	...	...	...		1,67,852
TOTAL INDIA R	6,09,71,781	1,71,055	55,41,809	64,39,820	15,96,411	27,74,933	67,56,541	42,35,419	6,01,889	25,41,200	8,59,134		9,24,89,992
Total Disbursements in India converted into £ at Rs. 15=£1												£	**6,165,999**

ENGLAND—		
ADVANCES REPAYABLE—		
RECOVERABLE FROM THE WAR OFFICE:		
Expenditure in England in connection with the Expeditionary Force—		
To Europe	126,902	
To East Africa	7,150	
To Mesopotamia	114,681	
To Egypt	11,154	
To the Mediterranean	13,112	
To the Cameroons	149	
To Aden	5,000	
Hospital Ships	728,507	
Transports chartered in England employed in conveying Imperial Troops	210,005	
Pay, etc., of Indian Army Officers lent for duty on the Home Establishment	130,907	
Miscellaneous War Services	23,774	1,371,341
RECOVERABLE FROM THE IMPERIAL GOVERNMENT:		
Expenditure in England in connection with—		
Pay of Indian Army Officers lent for duty with the Naval Division		794
Additional troops lent for service at Hong Kong in 1912		8
Pay of Second-Lieutenants on appointment to the Indian Army		1,621
Portion of expenditure in England in connection with—		1,019
Lighting and buoying the Persian Gulf		82
Persian Gulf Radio Offices		789
Defence Works at Aden		327
Turco-Persian Frontier Commission		112,500
Advance to the Imperial Bank of Persia for the purposes of the Persian Government		288,345
Suez Canal dues of Transports conveying the Australian and New Zealand Contingents		867
Expenditure in connection with Hospital for Indian Troops and the Indian Soldiers' Fund		1,777,693
TOTAL		7,943,692

	R
(a) Peshawar Division	20,071
Rawalpindi „	2,636
Quetta „	14,053
Mhow „	1,82,351
Secunderabad „	11,166
Burma „	5,449
Supply Accounts	3,82,100
Central War Accounts	4,17,889
	9,85,715

No. 98.—SUSPENSE ACCOUNTS for the Year ended 31st March 1916.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
Receipts—												
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUSPENSE ACCOUNTS—												
Suspense Account, Civil	...	2,383	...	...	20,486	...	18,058	...	...	...	...	40,927
English Stores Suspense Account	...	...	...	1,353	...	...	...	...	...	15	...	1,368
Distillery deposits of Native States	...	...	...	...	...	...	...	...	...	10,974	...	10,974
Suspense Account, Postal and Telegraph	7,314	...	...	...	...	...	...	...	...	...	...	7,314
CHEQUES AND BILLS—												
Pre-audit Cheques	...	...	...	594	...	11,603	...	46,609	...	...	...	58,806
Viceroy's Tour Cheques	20,745	...	...	...	...	...	...	...	...	...	...	20,745
Departmental Cheques	...	...	...	...	...	...	...	...	...	...	814	814
Bills Payable	...	...	8	...	...	...	...	...	...	...	...	8
Delhi Audit Officer's Cheques Issued	47,055	...	...	...	...	...	...	...	...	...	...	47,055
DEPARTMENTAL ACCOUNTS—												
Civil Departmental Balances	...	...	...	...	...	54,235	35,579	...	...	33,713	9,625	1,33,152
Military	(a)2,36,013	...	...	...	...	...	...	...	...	...	...	2,36,013
Postal and Telegraph	73,439	...	...	...	...	...	...	...	...	...	...	73,439
RAILWAY CASH BALANCES—												
Railway Revenue	...	...	...	...	...	...	...	...	...	...	390	390
Total Receipts in India . Rs.	3,84,566	2,383	8	1,947	20,486	65,838	53,637	46,609	...	44,702	10,829	6,31,005

Total Receipts in India converted into £ at Rs. 15=£1 . =£42,067

Disbursements—												
SUSPENSE ACCOUNTS—												
Suspense Account, Civil	5,01,165	...	3,228	62,288	...	5,030	...	5,108	11,000	3,502	238	5,91,559
English Stores Suspense Account	...	...	505	...	1,849	...	...	...	1,989	...	...	4,343
Savings Bank Investment Account	79,612	...	...	...	...	...	...	...	...	...	...	79,612
National Health Insurance Stamps	2,13,283	...	...	...	...	...	...	...	...	...	...	2,13,283
Suspense Account, Central War Accounts	97,71,917	...	...	...	...	...	...	...	...	...	...	97,71,917
CHEQUES AND BILLS—												
Pre-audit Cheques	418	...	21,064	...	2,13,080	...	22,264	...	...	17,311	...	2,74,137
Departmental Cheques	...	...	771	20,290	222	...	6,710	...	...	...	...	27,993
DEPARTMENTAL ACCOUNTS—												
Civil Departmental Balances	2,86,650	10,859	29,306	1,25,001	23,692	...	...	1,30,947	21,324	...	...	6,27,779
Military	(b) 25,33,300	...	...	...	...	...	...	...	...	...	...	25,33,300
Marine	54,475	...	...	...	...	...	...	...	...	...	...	54,475
Military Works	6,836	...	...	...	...	...	...	...	...	...	...	6,836
RAILWAY CASH BALANCES—												
Railway Capital	3,87,212	...	...	...	...	...	...	...	...	...	...	3,87,212
Do. Revenue	97,372	...	...	...	...	...	...	...	...	...	...	97,372
Total Disbursements in India . Rs.	1,39,32,240	10,859	54,874	2,07,579	2,38,843	5,030	28,974	1,36,055	34,313	20,813	238	1,46,69,818

Total Disbursements in India converted into £ at Rs. 15=£1 . = £ 977,988

(a) Military 1st (Peshawar) Division . 19,117
Do. 2nd (Rawalpindi) Do. . 33,300
Do. 3rd (Lahore) Do. . 26,475
Do. 8th (Lucknow) Do. . 1,42,166
Do. Burma Division . . 2,547
Do. Supply Accounts . . 12,408
2,36,013

(b) Military 4th (Quetta) Division . 31,502
Do. 5th (Mhow) Do. . 1,05,503
Do. 6th (Poona) Do. . 2,26,677
Do. 7th (Meerut) Do. . 52,615
Do. 9th (Secunderabad) Do. . 22,649
Central War Accounts . . 20,94,354
25,33,300

No. 99.—ACCOUNT of RECEIPTS and DISBURSEMENTS on MISCELLANEOUS ACCOUNTS, under DEPOSITS, ADVANCES, ETC., for the Year ended 31st March 1916.

Receipts.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
MISCELLANEOUS—												
Mysore Railway Debenture Sinking Fund	3,16,347	...	...	...	...	...	...	...	...	...	...	3,16,347
Government Account	6,44,614	...	...	...	...	...	...	...	...	...	...	6,44,614
Total Receipts in India Rs.	9,60,961	...	...	...	...	...	...	...	...	...	...	9,60,961
Total Receipts in India converted into £ at Rs. 15=£1 £												64,064
ENGLAND :—												
War—1914 :—												
Enemy ships employed under the control of the India Office								£ 309,000				
Amount remitted by residents of the Punjab to provide a fleet of armoured aeroplanes								96,750				
Receipt from the War Office for horses taken over from Officers								807				
Estates of Officers								36				
									97,593			
Receipts in respect of the Currie Scholarship									35			
Receipts in respect of the Norman Memorial Fund									17			
Passages of Indian Students									2,714			409,359
Total Receipts £												473,423
Disbursements.												
MISCELLANEOUS—												
Mysore Railway Debenture Sinking Fund	3,37,684	...	...	...	...	...	...	...	...	...	...	3,37,684
London Bills Payable, Exchange	22,366	...	16,004	13,534	...	...	...	...	...	...	...	51,904
Total Disbursements in India Rs.	3,60,050	...	16,004	13,534	...	...	...	...	...	...	...	3,89,588
Total Disbursements in India converted into £ at Rs. 15=£1 £												25,973
ENGLAND :—												
War—1914 :—								£	£			
Enemy ships employed under the control of the India Office									188,462			
Payment to the War office for a fleet of armoured aeroplanes on behalf of the residents of the Punjab								96,750				
Purchase of binoculars on behalf of the Maharaja (Sindhia) of Gwalior								1,500				
Payment to Officers for horses taken over by the War Office								225				
Estates of Officers								26				
									98,501			
Payment in respect of the Currie Scholarship									36			
Payments in respect of the Norman Memorial Fund									16			
Passages of Indian Students									2,489			289,504
Total Disbursements £												315,477

No. 100.—ABSTRACT ACCOUNT of REMITTANCES during the year ended 31st March 1916.

Receipts.	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MONEY ORDERS	58,61,08,053	...	58,61,08,053	...	...	...	...	...	...	...	...	...	58,61,08,053
OTHER DEPARTMENTAL ACCOUNTS—													
Transfers Railway Department .	38,92,97,907	38,92,97,907	*—9,630*	...	...	...	...	...	...	*—130*	...	9,760	...
Accounts Current between Military and Railway	8,18,487	8,18,487	...	...	...	...	...	...	...	...	...	...	...
Accounts Current between Civil and Civil	28,66,11,893	28,65,91,989	*—74,11,826*	88,83,155	*—6,53,27,649*	55,54,131	1,98,91,880	1,57,24,042	21,91,157	1,23,53,549	73,91,034	7,70,431	19,904
TOTAL . .	67,67,28,287	67,67,08,383	*—74,21,456*	88,83,155	*—6,53,27,649*	55,54,131	1,98,91,880	1,57,24,042	21,91,157	1,23,53,419	73,91,034	7,80,191	19,904
NET RECEIPTS BY CIVIL TREASURIES FROM RAILWAYS—													
Accounts Current between Civil and Railway, Civil Accounts . .	59,00,61,028	36,16,81,567	4,71,67,930	4,16,31,667	6,95,79,460	1,19,76,463	2,34,75,545	3,33,58,052	61,17,957	*—1,61,475*	*—44,99,552*	*—2,66,586*	22,83,79,461
NET RECEIPTS FROM CIVIL TREASURIES BY POSTAL AND TELEGRAPH, MARINE, MILITARY WORKS AND MILITARY—													
Accounts Current between Civil and Posts and Telegraphs, Posts and Telegraphs Accounts . .	28,32,70,421	27,17,76,558	1,14,93,863	...	...	...	...	...	...	...	...	...	1,14,93,863
Accounts Current between Civil and Marine, Marine Accounts .	9,36,41,412	53,65,754	8,82,75,658	...	...	...	...	...	...	...	...	...	8,82,75,658
Accounts Current between Civil and Military Works, Military Works Accounts . . .	2,57,41,542	74,71,086	1,82,70,456	...	...	...	...	...	...	...	...	...	1,82,70,456
Accounts Current between Civil and Military, Military Accounts .	36,85,32,439	2,87,21,141	33,98,11,298	...	...	...	...	...	...	...	...	...	33,98,11,298
TOTAL . .	77,11,85,814	31,33,34,539	45,78,51,275	...	...	...	...	...	...	...	...	...	45,78,51,275
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA . . .	32,67,72,616	...	32,26,82,232	13,15,434	6,98,674	4,07,371	2,18,125	2,46,682	8,70,723	1,24,341	1,90,363	18,671	32,67,72,616

Disbursements.													
MONEY ORDERS	...	58,53,23,856	58,53,23,856	...	...	...	...	...	...	...	...	...	58,53,23,856
OTHER LOCAL REMITTANCES . .	3,78,71,31,581	3,78,88,76,668	5,96,91,021	2,55,88,953	*—18,45,05,003*	4,60,50,313	*—25,41,453*	*—4,24,13,961*	6,55,99,223	68,05,976	1,75,04,463	99,65,555	17,45,087
OTHER DEPARTMENTAL ACCOUNTS—													
Transfers between Indian Postal and Telegraph and Indo-European Telegraphs	8,28,276	8,28,389	113	...	...	...	...	...	...	...	...	...	113
Accounts Current between Military and Military	38,57,34,020	38,60,02,752	2,68,732	...	...	...	...	...	...	...	...	...	2,68,732
Transfers between Public Works Officers	91,36,739	91,36,744	...	...	...	...	...	5	...	...	...	...	5
	39,56,99,035	39,59,67,885	2,68,845	...	...	...	...	5	...	...	...	...	2,68,850
NET PAYMENTS INTO CIVIL TREASURIES BY RAILWAYS—													
Accounts Current between Civil and Railway, Railway Accounts .	36,45,55,059	58,89,98,959	22,44,94,857	...	1,143	*—63,553*	*—4,853*	...	...	*—23,950*	...	40,256	22,44,43,900
NET ISSUES FROM CIVIL TREASURIES TO POSTAL AND TELEGRAPH, MARINE, MILITARY WORKS AND MILITARY—													
Accounts Current between Civil and Posts and Telegraphs, Civil Accounts	27,18,63,275	28,34,12,199	*—32,11,374*	1,51,62,265	1,94,15,098	*—57,24,254*	2,35,96,322	1,16,78,622	*—3,45,61,948*	81,75,098	*—1,31,62,063*	*—98,18,842*	1,15,48,924
Accounts Current between Civil and Marine, Civil Accounts . .	52,67,019	9,37,31,851	*—1,50,962*	45,130	3,13,36,882	5,54,57,865	*—126*	1,127	19,01,036	*—5,843*	6,728	*—1,27,005*	8,84,64,832
Accounts Current between Civil and Military Works, Civil Accounts	84,33,354	2,67,71,892	22,76,671	11,32,776	61,09,359	2,67,587	19,72,372	56,13,005	5,32,131	30,919	3,22,568	81,150	1,83,38,538
Accounts Current between Civil and Military, Civil Accounts .	3,17,93,196	37,15,60,673	5,55,89,394	1,95,43,651	10,48,82,408	36,48,025	5,43,65,684	8,41,21,167	91,82,952	12,14,739	66,67,621	5,51,836	33,97,67,477
TOTAL .	31,73,56,844	77,54,76,615	5,45,03,729	3,58,83,822	16,17,43,747	5,36,49,223	7,99,34,252	10,14,13,921	*—2,29,45,829*	94,14,913	*—61,65,146*	*—93,12,861*	45,81,19,771
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA . .	...	65,39,78,864	60,72,59,079	3,25,648	4,43,33,694	16,77,964	31,782	11,444	3,33,920	539	344	4,450	65,39,78,864

No. 101.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1916.

Abstract.

	Net Receipts + Payments—.
	R
India, General	*—5,96,91,021*
North-West Frontier Province	+3,81,20,058
Madras	*—2,55,88,953*
Bombay	+18,45,05,003
Bengal	*—4,60,50,313*
United Provinces of Agra and Oudh	+25,41,453
Punjab	+42,93,903
Burma	*—6,55,99,223*
Bihar and Orissa	*—68,05,976*
Central Provinces and Berar	*—1,75,04,463*
Assam	*—99,65,555*
Total	*—17,45,087*
Total converted into £ at R15=£1	**—1,16,339**

No. 101—Other Local Remittances during the Year ended 31st March 1916—*contd.*

Details.	India, General.			North-West Frontier Province.			Madras.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
REMITTANCES BETWEEN DISTRICTS—									
Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant-General or Comptroller—									
Cash Remittances between Treasuries	33,18,33,217	33,18,33,217	...	3,72,61,458	3,72,61,458	...	23,09,21,710	23,09,21,710	...
Forest Remittances	8,23,477	7,93,619	+29,858	2,75,133	2,56,482	+18,651	69,55,324	69,52,615	+2,709
Customs Remittances	...	...	...	...	...	...	79,60,428	79,17,198	+43,230
Salt Remittances	...	...	...	...	...	...	1,38,96,682	1,39,50,157	−53,475
Post Office Remittances—									
Transfers between Postal and Telegraph Officers	16,12,12,326	16,12,51,735	−39,409	...	...	...	...	...	...
Treasury Suspense Account	46,46,88,306	46,48,38,642	−1,50,336	...	...	...	...	...	...
Mint Remittances	1,62,68,190	1,62,67,356	+834	...	...	...	...	...	...
Small Coin Depôt Remittances	62,05,527	62,05,527	...	...	...	...	23,31,350	23,31,350	...
Bengal Remittances	...	...	...	...	...	...	...	...	...
Miscellaneous Remittances	22,04,146	22,05,195	−1,049	...	...	...	3,11,346	3,11,286	+60
Public Works Remittances	...	...	...	20,79,385	20,77,918	+1,467	1,45,42,187	1,45,74,237	−32,050
North-West Frontier Suspense Account	...	...	...	3,83,90,167	3,93,207	+3,79,96,960	...	...	...
Remittances by Bills—									
Supply Bills since April 1873	18,04,743	18,34,325	−29,582	13,07,396	13,27,324	−19,928	1,64,16,438	1,63,50,288	+66,150
Foreign Supply Bills	1,86,56,462	1,88,01,631	−1,45,169	41,900	45,400	−3,500	6,46,456	6,46,407	+49
Remittance Transfer Receipts since April 1873	16,42,202	16,80,114	−37,912	11,94,406	10,83,306	+1,11,100	38,17,522	38,56,280	−38,758
Foreign Remittance Transfer Receipts	1,10,11,897	1,13,16,990	−3,05,093	2,95,278	2,79,895	+15,383	10,25,318	10,49,486	−24,168
Emigrants' Remittance Receipts	4,693	4,932	−239	...	...	...	...	...	...
Remittances adjusted on the Central Books—									
Foreign Remittances	35,42,70,008	41,32,81,522	−5,90,11,514	...	75	75	2,37,05,540	4,92,58,240	−2,55,52,700
Central Adjusting Account	18,25,30,951	18,25,32,361	−1,410	...	...	...	...	...	...
Total	1,55,31,56,145	1,61,28,47,166	−5,96,91,021	8,08,45,123	4,27,25,065	+3,81,20,058	32,25,30,301	34,81,19,254	−2,55,88,953

No. 101—Other Local Remittances during the Year ended 31st March 1916—*contd.*

	Bombay.			Bengal.			United Provinces of Agra and Oudh.			Punjab.		
	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
***Details**—contd.*												
REMITTANCES BETWEEN DISTRICTS—contd.												
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—*contd.*												
Cash Remittances between Treasuries	40,77,04,343	40,77,04,343	...	11,56,86,318	11,56,86,318	...	18,79,03,234	18,79,03,234	...	16,69,23,596	16,69,23,596	...
Opium Remittances	...	...	...	...	...	...	1,08,44,030	1,08,42,146	+1,884	...	...	...
Customs Remittances	3,52,05,160	3,52,05,160	...	4,09,59,410	4,09,59,413	*—3*	...	...	...	...	...	...
Forest Remittances	44,22,844	44,22,844	...	16,88,004	16,84,617	+3,387	53,92,133	53,78,544	+13,589	24,45,064	24,68,599	*—23,535*
Small Coin Depôt Remittances	33,42,929	33,42,929	...	...	...	...	35,85,637	35,85,637	...	...	...	...
Judicial Remittances	...	...	...	21,144	21,180	*—36*	...	...	...	...	...	...
Miscellaneous Remittances	25,72,436	24,70,028	+1,02,408	3,98,426	3,95,587	+2,839	15,99,793	15,70,690	+29,103	...	...	...
P. W. Remittances	2,69,65,641	2,71,49,087	*—1,83,446*	1,07,55,783	1,11,66,181	*—4,10,398*	2,85,12,983	2,84,07,001	+1,05,982	2,60,34,853	2,61,45,076	*—1,10,223*
Salt Remittance	1,54,41,473	1,54,41,473	...	...	...	...	...	...	...	...	...	...
Mint Remittance	1,41,69,572	1,41,69,589	*— 17*	...	...	...	...	...	...	...	...	...
REMITTANCES BY BILLS—												
Supply Bills since April 1873	2,05,87,912	2,07,99,860	*—2,11,948*	1,40,24,690	1,41,16,390	*—91,700*	39,47,025	38,69,256	+77,769	31,63,586	32,10,239	*—46,653*
Foreign Supply Bills	1,46,32,716	1,44,38,566	+1,95,150	1,63,050	1,44,050	+19,000	2,77,785	2,47,068	+30,718	1,29,799	1,28,036	+1,763
Remittance Transfer Receipts since April 1873	45,90,112	45,21,420	+68,692	48,85,671	50,08,151	*—1,22,480*	49,24,402	48,70,377	+54,025	50,51,784	49,51,029	+1,00,755
Foreign Remittance Transfer Receipts	88,23,163	91,94,462	*—3,71,299*	3,75,981	3,57,579	+18,402	50,53,502	50,24,826	+28,676	24,01,603	24,27,571	*—25,968*
North-West Frontier Suspense-Account	...	...	...	...	...	...	...	...	...	3,73,974	3,83,70,934	*—3,79,96,960*
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—												
Foreign Remittances	21,56,71,414	3,07,65,951	+18,49,05,463	7,25,65,529	11,80,34,853	*—4,54,69,324*	4,28,02,000	4,06,02,293	+21,99,707	6,81,44,720	2,57,49,996	+4,23,94,724
TOTAL	77,41,30,715	58,96,25,712	+18,45,05,003	26,15,24,006	30,75,74,319	*—4,60,50,313*	29,48,42,525	29,23,01,072	+25,41,453	27,46,68,979	27,03,75,076	+42,93,903

No. 101—Other Local Remittances during the Year ended 31st March 1916—*concld.*

Details—*concld.*	Burma.			Bihar and Orissa.			Central Provinces and Berar.			Assam.		
	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
REMITTANCES BETWEEN DISTRICTS—*concld.*												
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT-GENERAL OR COMPTROLLER—*concld.*												
Cash Remittances between Treasuries	2,66,12,453	2,66,12,453	...	2,98,06,250	2,98,06,250	...	1,08,93,344	1,08,93,344	...	1,15,53,569	1,15,53,569	...
Customs Remittances	1,41,78,378	1,41,84,991	*—6,613*	...	...	...	...	...	...	...	...	...
Forest Remittances	1,43,85,788	1,43,07,970	+77,813	6,62,507	6,66,539	*—4,032*	49,01,691	49,01,659	+32	16,50,193	16,63,842	*—13,649*
Small Coin Depot Remittances	11,37,020	11,41,020	*—4,000*	6,18,050	6,18,050	*—30,000*	...	...	...	2,74,845	2,74,845	...
Miscellaneous Remittances	...	...	...	9,16,907	8,93,004	+23,903	3,69,603	8,65,160	+4,443	3,37,470	3,31,517	+5,953
North-West Frontier Suspense Account	...	...	...	...	...	...	...	...	...	...	...	...
Public Works Remittances	1,95,81,973	1,99,24,576	*—3,42,603*	84,46,540	85,42,026	*—95,486*	1,26,72,326	1,26,47,733	+24,593	39,59,267	39,49,166	+10,101
REMITTANCES BY BILLS—												
Supply Bills since April 1873	78,25,025	78,78,475	*—53,450*	98,100	98,100	...	6,27,621	6,27,621	...	3,46,309	3,57,085	*—10,776*
Foreign Supply Bills	54,750	54,150	+600	28,19,600	27,99,600	+20,000	4,50,400	4,50,400	...	54,89,800	55,78,500	*—88,700*
Remittance Transfer Receipts since April 1873	50,50,221	49,94,047	+56,174	21,81,022	21,22,347	+58,675	24,96,915	25,15,801	*—18,886*	3,00,330	3,09,903	*—9,573*
Foreign Remittance Transfer Receipts	5,01,020	5,09,732	*—8,712*	6,26,107	6,47,332	*—21,225*	3,50,208	3,45,058	+5,150	1,08,217	97,106	+11,111
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—												
Foreign Remittances	6,06,000	6,59,24,437	*—6,53,18,437*	1,60,35,501	2,27,93,312	*—67,57,811*	1,14,63,500	2,89,83,295	*—1,75,19,795*	45,43,600	1,44,13,838	*—98,70,238*
Central Adjusting Account	...	...	...	...	...	...	...	...	...	1,367	1,151	+216
TOTAL	8,99,32,628	15,55,31,851	*—6,55,99,223*	6,22,10,584	6,90,16,560	*—68,05,976*	4,47,25,608	6,22,30,071	*—1,75,04,463*	2,85,64,967	3,85,30,522	*—99,65,555*

No. 102.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1916.

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL—													
Account between—													
India and Madras—													
India Accounts	87,49,504	1,77,65,980	*—90,16,476*	...	...	...	...	...	...	...	...	...	*—8,951*
Madras Accounts	1,76,13,921	86,06,396	...	+90,07,525	...	...	...	...	...	...	...	...	
India and Bombay—													
India Accounts	7,51,23,452	2,92,55,463	+4,58,67,989	...	...	...	...	...	...	...	...	...	*—6,720*
Bombay Accounts	2,97,47,443	7,56,22,152	...	...	*—4,58,74,709*	...	...	...	...	...	...	...	
India and Bengal—													
India Accounts	35,26,336	35,53,103	*—26,767*	...	...	...	...	...	...	...	...	...	+2,353
Bengal Accounts	35,27,751	34,98,631	...	...	...	+29,120	...	...	...	...	...	...	
India & U. P. of Agra & Oudh—													
India Accounts	95,97,082	2,32,98,367	*—1,37,01,285*	...	...	...	...	...	...	...	...	...	+30,889
United Provinces of Agra & Oudh Accounts	2,32,55,109	95,22,935	...	...	...	...	+1,37,32,174	...	...	...	...	...	
India and Punjab and N.-W. F.—													
India Accounts	1,47,47,475	2,04,24,840	*—56,77,365*	...	...	...	...	...	...	...	...	...	+744
Punjab and N.-W.F. Accounts	1,99,47,169	1,42,69,060	...	...	...	...	...	+56,78,109	...	...	...	...	
India and Burma—													
India Accounts	13,43,716	33,00,896	*—19,57,180*	...	...	...	...	...	...	...	...	...	*—147*
Burma Accounts	33,00,631	13,43,598	...	...	...	...	...	...	+19,57,033	...	...	...	
India and Bihar and Orissa—													
India Accounts	15,66,758	1,29,79,812	*—1,14,13,054*	...	...	...	...	...	...	...	...	...	...
Bihar and Orissa Accounts	1,31,38,330	17,25,276	...	...	...	...	...	...	...	+1,14,13,054	...	...	
India and C. P. and Berar—													
India Accounts	7,94,325	68,83,999	*—60,89,674*	...	...	...	...	...	...	...	...	...	*—11,282*
C. P. and Berar Accounts	68,71,133	7,92,741	...	...	...	...	...	...	...	...	+60,78,392	...	
India and Assam—													
India Accounts	9,99,166	63,97,180	*—53,98,014*	...	...	...	...	...	...	...	...	...	*—696*
Assam Accounts	63,98,259	10,00,941	...	...	...	...	...	...	...	...	...	+53,97,318	
Madras and Bombay—													
Madras Accounts	5,36,325	8,74,762	...	*—3,38,437*	...	...	...	...	...	...	...	...	+1
Bombay Accounts	8,78,114	5,39,676	...	...	+3,38,438	...	...	...	...	...	...	...	
Madras and Bengal—													
Madras Accounts	57,939	53,465	...	+4,474	...	...	...	...	...	...	...	...	*—1*
Bengal Accounts	53,455	57,930	...	...	...	*—4,475*	...	...	...	...	...	...	
Madras and United Provinces of Agra and Oudh—													
Madras Accounts	9,16,689	1,56,705	...	+7,59,984	...	...	...	...	...	...	...	...	...
U. P. of Agra & O. Accounts	2,24,205	9,84,189	...	...	...	...	*—7,59,984*	...	...	...	...	...	
Madras and Punjab and N.-W. F.—													
Madras Accounts	54,725	3,25,250	...	*—2,70,525*	...	...	...	...	...	...	...	...	...
Punjab and N.-W.F. Accounts	3,26,066	55,541	...	...	...	...	...	+2,70,525	...	...	...	...	

Madras and Burma—														
Madras Accounts	16,376	2,59,016	...	—2,42,640	...	...	...	...	...	...	...	...	}	...
Burma Accounts	2,58,790	16,150	...	...	...	...	...	...	+2,42,640	...	...	...	}	
Madras and Bihar and Orissa—														
Madras Accounts	4,826	5,959	...	—1,133	...	...	...	...	...	...	...	...	}	...
Bihar and Orissa Accounts	5,354	4,221	...	...	...	...	...	...	...	+1,133	...	...	}	
Madras and C. P. and Berar—														
Madras Accounts	11,425	43,225	...	—31,800	...	...	...	...	...	...	...	...	}	...
C. P. and Berar Accounts	40,372	8,572	...	...	...	...	...	...	...	...	+31,800	...	}	
Madras and Assam—														
Madras Accounts	...	4,293	...	—4,293	...	...	...	...	...	...	...	...	}	...
Assam Accounts	4,293	...	...	...	...	...	...	...	...	...	...	+4,293	}	
Bombay and Bengal—														
Bombay Accounts	37,713	6,48,292	...	...	—6,10,579	...	...	...	...	...	...	...	}	...
Bengal Accounts	6,48,292	37,713	...	...	...	+6,10,579	...	...	...	...	...	...	}	
Bombay and U. P. of Agra and Oudh—														
Bombay Accounts	3,74,403	93,98,345	...	...	—90,23,942	...	...	...	...	...	...	...	}	+4,410
U. P. of Agra and Oudh Accounts	93,90,584	3,62,232	...	...	...	...	+90,28,352	...	...	...	...	...	}	
Bombay and Punjab and N.-W. F.—														
Bombay Accounts	4,13,913	94,04,665	...	...	—89,90,752	...	...	...	...	...	...	...	}	...
Punjab and N.-W. F. Accounts	94,02,901	4,12,149	...	...	...	...	...	+89,90,752	...	...	...	...	}	
Bombay and Burma—														
Bombay Accounts	4,840	46,690	...	...	—41,850	...	...	...	...	...	...	...	}	...
Burma Accounts	46,690	4,840	...	...	...	...	...	...	+41,850	...	...	...	}	
Bombay and Bihar and Orissa—														
Bombay Accounts	7,014	22,389	...	...	—15,375	...	...	...	...	...	...	...	}	...
Bihar and Orissa Accounts	22,389	7,014	...	...	...	...	...	...	...	+15,375	...	...	}	
Bombay and C. P. and Berar—														
Bombay Accounts	2,52,161	12,89,061	...	...	—10,36,900	...	...	...	...	...	...	...	}	...
C. P. and Berar Accounts	12,88,825	2,51,925	...	...	...	...	...	...	...	...	+10,36,900	...	}	
Bombay and Assam—														
Bombay Accounts	810	72,790	...	...	—71,980	...	...	...	...	...	...	...	}	...
Assam Accounts	73,090	1,110	...	...	...	...	...	...	...	...	...	+71,980	}	
Bengal and U. P. of Agra and Oudh—														
Bengal Accounts	4,21,350	64,373	...	...	...	+3,56,977	...	...	...	...	...	...	}	+1
U. P. of Agra and Oudh Accounts	65,791	4,22,767	...	...	...	...	—3,56,976	...	...	...	...	...	}	
Bengal and Punjab and N.-W. F.—														
Bengal Accounts	2,20,228	2,09,895	...	...	...	+10,333	...	...	...	...	...	...	}	...
Punjab and N.-W. F. Accounts	2,29,956	2,40,289	...	...	...	...	...	—10,333	...	...	...	...	}	
Bengal and Burma—														
Bengal Accounts	1,29,248	1,22,073	...	...	...	+7,175	...	...	...	...	...	...	}	—17
Burma Accounts	1,19,704	1,26,896	...	...	...	...	...	...	—7,192	...	...	...	}	
Bengal and Bihar and Orissa—														
Bengal Accounts	33,02,090	38,74,514	...	...	...	—5,72,424	...	...	...	...	...	...	}	+9,282
Bihar and Orissa Accounts	38,83,352	33,01,646	...	...	...	...	...	...	...	+5,81,706	...	...	}	
Carried over	27,39,71,858	27,39,51,992	—74,11,826	+88,83,155	—6,53,27,649	+4,37,285	+2,16,43,566	+1,49,29,053	+22,34,331	+1,20,11,268	+71,47,092	+54,73,591		+19,866

No. 102—Details of Accounts between Provinces and Departments during the Year ended 31st March 1916—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL—*contd.*													
Brought forward .	27,39,71,858	27,39,51,992	*—74,11,826*	+88,83,155	*—6,53,27,649*	+4,37,285	+2,16,43,566	+1,49,29,053	+22,34,331	+1,20,11,268	+71,47,092	+54,73,591	+19,866
ACCOUNT BETWEEN—													
Bengal and C. P. and Berar—													
Bengal Accounts . . .	3,36,163	7,891	...	...	...	+3,28,272	...	...	...	...	...	...	...
C. P. and Berar Accounts .	8,008	3,36,280	...	...	...	...	...	...	...	...	*—3,28,272*	...	
Bengal and Assam—													
Bengal Accounts . . .	56,00,256	8,11,682	...	...	...	+47,88,574	...	...	...	...	...	...	+4,067
Assam Accounts . . .	8,13,156	55,97,663	...	...	...	...	...	...	...	...	...	*—47,84,507*	
U. P. of Agra and Oudh and Punjab and N.-W. F.—													
U. P. of Agra and Oudh Accounts	12,24,162	22,37,123	...	...	...	...	*—10,12,961*	...	...	...	...	...	*—3,002*
Punjab and N.-W. F. Accounts .	23,57,846	13,47,887	...	...	...	...	...	+10,09,959	...	...	...	...	
U. P. of Agra and Oudh and Burma—													
U. P. of Agra and Oudh Accounts	30,092	1,23,144	...	...	...	...	*—93,052*	...	...	...	...	...	...
Burma Accounts . . .	1,22,038	28,986	...	...	...	...	...	...	+93,052	...	...	...	
U. P. of Agra and Oudh and Bihar and Orissa—													
U. P. of Agra and Oudh Accounts	1,28,609	4,78,415	...	...	...	...	*—3,49,806*	...	...	...	...	...	...
Bihar and Orissa Accounts .	4,78,415	1,28,609	...	...	...	...	...	...	...	+3,49,806	...	...	
U. P. of Agra and Oudh and C. P. and Berar—													
U. P. of Agra and Oudh Accounts	99,560	3,20,596	...	...	...	...	*—2,21,036*	...	...	...	...	...	*—608*
C. P. and Berar Accounts . .	3,10,713	90,285	...	...	...	...	...	...	...	...	+2,20,428	...	
U. P. of Agra and Oudh and Assam—													
U. P. of Agra and Oudh Accounts	17,355	92,186	...	...	...	...	*—74,831*	...	...	...	...	...	...
Assam Accounts . . .	92,186	17,355	...	...	...	...	...	...	...	...	...	+74,831	

Punjab and N.-W F. and Burma—														
Punjab and N.-W. F. Accounts	13,302	1,30,574	...	...	...	...	...	—1,17,272	...	...	...	...	}	...
Burma Accounts	1,29,819	12,547	...	...	...	...	...	...	+1,17,272	...	...	...		
Punjab and N.-W. F. and Bihar and Orissa—														
Punjab and N.-W. F. Accounts	38,244	44,539	...	...	...	...	...	—6,295	...	...	...	...	}	+1
Bihar and Orissa Accounts	44,535	38,239	...	...	...	...	...	...	...	+6,296	...	...		
Punjab and N.-W. F. and C. P. and Berar—														
Punjab and N.-W. F. Accounts	81,137	1,90,473	...	...	...	...	...	—1,09,336	...	...	...	...	}	—420
C. P. and Berar Accounts	1,89,997	81,081	...	...	...	...	...	...	...	...	+1,08,916	...		
Punjab and N.-W. F. and Assam—														
Punjab and N.-W. F Accounts	46,341	28,408	...	...	...	...	...	+17,933	...	...	...	...	}	...
Assam Accounts	28,408	46,341	...	...	...	...	...	...	...	...	...	—17,933		
Burma and Bihar and Orissa—														
Burma Accounts	24,032	1,297	...	...	...	...	...	...	+22,735	...	...	...	}	...
Bihar and Orissa Accounts	1,303	24,039	...	...	...	...	...	...	...	—22,735	...	...		
Burma and C. P. and Berar—														
Burma Accounts	25,250	3,01,155	...	...	...	...	...	...	—2,75,905	...	...	...	}	...
C. P. and Berar Accounts	3,01,155	25,250	...	...	...	...	...	...	...	...	+2,75,905	...		
Burma and Assam—														
Burma Accounts	179	507	...	...	...	...	...	...	—328	...	...	...	}	...
Assam Accounts	527	199	...	...	...	...	...	...	...	...	...	+328		
Bihar and Orissa and C. P. and Berar—														
Bihar and Orissa Accounts	46,142	17,694	...	...	...	...	...	...	...	+28,448	...	...	}	...
C. P. and Berar Accounts	17,192	45,640	...	...	...	...	...	...	...	...	—28,448	...		
Bihar and Orissa and Assam—														
Bihar and Orissa Accounts	4,030	23,564	...	...	...	...	...	...	...	—19,534	...	...	}	...
Assam Accounts	23,564	4,030	...	...	...	...	...	...	...	...	...	+19,534		
C. P. and Berar and Assam—														
C. P. and Berar Accounts	606	5,193	...	...	...	...	...	...	...	...	—4,587	...	}	...
Assam Accounts	5,713	1,126		...	...	...	...	...	...	...	...	+4,587		
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL	28,66,11,893	28,65,91,989	—74,11,826	+88,83,155	—6,53,27,649	+55,54,131	+1,98,91,880	+1,57,24,042	+21,91,157	+1,23,53,549	+73,91,034	+7,70,431		+19,904

No. 102—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1916—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY—													
ACCOUNT BETWEEN—													
1st (Peshawar) Division, and 2nd (Rawalpindi) Division—													
1st (Peshawar) „ . .	4,05,207	17,66,591	*—13,61,384*	...	...	...	...	...	...	...	...	...	...
2nd (Rawalpindi) „ . .	17,59,451	3,98,067	+13,61,384	...	...	...	...	...	...	...	...	...	
1st (Peshawar) Division, and 3rd Lahore Division—													
1st (Peshawar) Division . .	1,72,301	1,76,961	—4,660	...	...	...	...	...	...	...	...	...	—16
3rd (Lahore) „ . .	1,93,044	1,88,400	*+4,644*	...	...	...	...	...	...	...	...	...	
1st (Peshawar) Division, and 4th (Quetta) Division—													
1st (Peshawar) Division . .	17,024	17,409	*—385*	...	...	...	...	...	...	...	...	...	*—1*
4th (Quetta) „ . .	16,761	16,377	+384	...	...	...	...	...	...	...	...	...	
1st (Peshawar) Division and 5th (Mhow) Division—													
1st (Peshawar) Division . .	59,642	14,268	*+45,374*	...	...	...	...	...	...	...	...	...	...
5th (Mhow) „ . .	14,637	60,011	*—45,374*	...	...	...	...	...	...	...	...	...	
1st (Peshawar) Division, and 6th (Poona) Division—													
1st (Peshawar) Division . .	24,751	34,599	*—9,848*	...	...	...	...	...	...	...	...	...	...
6th (Poona) „ . .	40,748	30,900	+9,848	...	...	...	...	...	...	...	...	...	
1st (Peshawar) Division, and 7th (Meerut) Division—													
1st (Peshawar) Division . .	18,329	20,632	*—2,303*	...	...	...	...	...	...	...	...	...	...
7th (Meerut) „ . .	18,564	16,261	+2,303	...	...	...	...	...	...	...	...	...	
1st (Peshawar) Division, and 8th Lucknow) Division—													
1st (Peshawar) Division .	93,638	71,546	+22,092	...	...	...	...	...	...	...	...	...	*+1*
8th (Lucknow) „ . . .	55,153	77,244	*—22,091*	...	...	...	...	...	...	...	...	...	

1st (Peshawar) Division and 9th Secunderabad Division—														
1st (Peshawar) Division . .	2,613	11,444	*—8,831*	...	...	...	...	...	...	...	...	...	}	...
9th (Secunderabad) „ . .	11,588	2,757	+8,831	...	...	...	...	...	...	...	...	...		
1st (Peshawar) Division and Burma Division—														
1st (Peshawar) Division . .	3,642	91	+3,551	...	...	...	...	...	...	...	...	...	}	...
Burma „ . .	166	3,711	*—3,551*	...	...	...	...	...	...	...	...	...		
1st (Peshawar) Division and Supply—														
1st (Peshawar) Division . .	2,55,944	42,581	+2,13,363	...	...	...	...	...	...	...	...	...	}	+1
Supply	93,510	3,06,872	*—2,13,362*	...	...	...	...	...	...	...	...	...		
1st (Peshawar) Division and Central War Accounts—														
1st (Peshawar) Division . .	95,30,003	1,32,29,798	*—36,99,795*	...	...	...	...	...	...	...	...	...	}	+859
Central War Accounts . .	1,32,61,397	95,60,743	+37,00,654	...	...	...	...	...	...	...	...	...		
2nd (Rawalpindi) Division and 3rd (Lahore) Division—														
2nd (Rawalpindi) Division .	7,27,670	67,991	+6,59,679	...	...	...	...	...	...	...	...	...	}	...
3rd (Lahore) „ . .	98,881	7,58,560	*—6,59,679*	...	...	...	...	...	...	...	...	...		
2nd (Rawalpindi) Division and 4th (Quetta) Division—														
2nd (Rawalpindi) Division .	1,46,110	1,23,971	+22,139	...	...	...	...	...	...	...	...	...	}	+2
4th Quetta) „ .	89,078	1,11,215	*—22,137*	...	...	...	...	...	...	...	...	...		
2nd (Rawalpindi) Division and 5th (Mhow) Division—														
2nd (Rawalpindi) Division .	31,607	17437	+14,170	...	...	...	...	...	...	...	...	...	}	+1
5th (Mhow) „ . .	16,807	30,976	*—14,169*	...	...	...	...	...	...	...	...	...		
2nd (Rawalpindi) Division and 6th (Poona) Division—														
2nd (Rawalpindi) Division .	96,053	47,982	+48,071	...	...	...	...	...	...	...	...	...	}	*—602*
6th (Poona) „ . .	65,205	1,13,878	*—48,673*	...	...	...	...	...	...	...	...	...		
2nd (Rawalpindi) Division and 7th (Meerut) Division—														
2nd (Rawalpindi) Division .	93,242	94,731	*—1,489*	...	...	...	...	...	...	...	...	...	}	...
7th (Meerut) „ . .	1,19,814	1,18,325	+1,489	...	...	...	...	...	...	...	...	...		
2nd (Rawalpindi) Division and 8th (Lucknow) Division—														
2nd (Rawalpindi) Division .	1,04,635	51,751	+52,884	...	...	...	...	...	...	...	...	...	}	—
8th (Lucknow) „ . .	45,819	98,713	*—52,894*	...	...	...	...	...	...	...	...	...		
Carried over .	2,76,83,028	2,76,82,793	+235	...	...	...	...	...	...	...	...	...		+235

No. 102—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1916—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY—contd.													
Brought forward .	2,76,83,028	2,76,82,793	+235	...	...	...	...	...	...	...	...	...	+235
2nd (Rawalpindi) Division and 9th (Secunderabad) Division—													
2nd (Rawalpindi) Division .	4,874	9,612	*—4,738*	...	...	...	...	...	...	..	...	...	*—1*
9th (Secunderabad) Division .	9,912	5,175	+4,737	...	...	...	...	...	...	...	...	...	
2nd (Rawalpindi) Division and Burma Division—													
2nd (Rawalpindi) Division .	27,927	29,157	*—1,230*	...	...	...	...	...	...	...	...	...	1
Burma Division . . .	9,795	8,564	+1,231	...	...	...	...	...	...	...	...	...	
2nd (Rawalpindi) Division and Supply—													
2nd (Rawalpindi) Division .	8,27,506	13,49,036	*—5,21,560*	...	...	...	...	...	...	...	...	...	*—1*
Supply	13,24,352	8,02,793	+5,21,559	...	...	...	...	...	...	...	...	...	
2nd (Rawalpindi) Division and Central War Accounts—													
2nd (Rawalpindi) Division .	1,26,91,665	2,14,80,172	*—87,88,507*	...	...	...	...	...	...	...	...	...	*—6,854*
Central War Accounts . .	1,99,12,491	1,11,30,838	+87,81,653	...	...	...	...	...	...	...	...	...	
3rd (Lahore) Division and 4th (Quetta) Division—													
3rd (Lahore) Division . .	63,242	12,419	+50,823	...	...	...	...	...	...	...	...	...	*—1*
4th (Quetta) Division . .	12,124	62,948	*—50,824*	...	...	...	...	...	...	...	...	...	
3rd (Lahore) Division and 5th (Mhow) Division—													
3rd (Lahore) Division . .	44,499	97,502	*—53,003*	...	...	...	...	...	...	...	...	...	..
5th (Mhow) Division . .	97,038	44,035	+53,003	...	...	...	...	...	...	...	...	...	
3rd (Lahore) Division and 6th (Poona) Division—													
3rd (Lahore) Division . .	2,48,371	1,80,470	+67,901	...	...	...	...	...	...	...	...	...	...
6th (Poona) „ . .	2,35,219	3,03,120	*—67,901*	...	...	...	...	...	...	...	...	...	

3rd (Lahore) Division and 7th (Meerut) Division														
3rd (Lahore) Division	28,147	32,085	—3,938	...	...	...	...	...	...	...	...	...	}	—1,250
7th (Meerut) „	1,19,470	1,16,782	+2,688	...	...	...	...	...	...	...	...	...		
3rd (Lahore) Division and 8th (Lucknow) Division—														
3rd (Lahore) Division	123,002	63,232	+ 59,770	...	...	...	...	...	...	...	...	...	}	+1
8th (Lucknow) Division	62,096	1,21,865	—59,769	...	...	...	...	...	...	...	...	...		
3rd (Lahore) Division and 9th (Secunderabad) Division—														
3rd (Lahore) Division	10,178	19,354	—9,176	...	...	...	...	...	...	...	...	...	}	...
9th (Secunderabad) Division	18,136	8,960	+9,176	...	...	...	...	...	...	...	...	...		
3rd (Lahore) Division and Burma Division—														
3rd (Lahore) Division	3,958	1,834	+2,124	...	...	...	...	...	...	...	...	...	}	...
Burma Division	685	2,809	—2,124	...	...	...	...	...	...	...	...	...		
3rd (Lahore) Division and Supply—														
3rd (Lahore) Division	3,11,114	9,35,351	—6,24,237	...	...	...	...	...	...	...	...	...	}	+195
Supply	9,38,159	3,13,727	+6,24,432	...	...	...	...	...	...	...	...	...		
3rd (Lahore) Division and Central War Accounts—														
3rd (Lahore) Division	83,60,657	2,15,41,444	—1,31,80,787	...	...	...	...	...	...	...	...	...	}	+1,406
Central War Accounts	2,12,75,492	80,93,299	+1,31,82,193	...	...	...	...	...	...	...	...	...		
4th (Quetta) Division and 5th (Mhow) Division—														
4th (Quetta) Division	89,603	99,847	—10,244	...	...	...	...	...	...	...	...	...	}	—1
5th (Mhow) Division	47,691	37,448	+10,243	...	...	...	...	...	...	...	...	...		
4th (Quetta) Division and 6th (Poona) Division—														
4th (Quetta) Division	2,48,756	5,95,463	—3,46,707	...	...	...	...	...	...	...	...	...	}	—27,538
6th (Poona) Division	4,52,095	1,32,926	+3,19,169	...	...	...	...	...	...	...	...	...		
4th (Quetta) Division and 7th (Meerut) Division—														
4th (Quetta) Division	5,203	17,081	—11,878	...	...	...	...	...	...	...	...	...	}	...
7th (Meerut) Division	17,848	5,970	+11,878	...	...	...	...	...	...	...	...	...		
4th (Quetta) Division and 8th (Lucknow) Division—														
4th (Quetta) Division	1,03,096	30,428	+72,668	...	...	...	...	...	...	...	...	...	}	—304
8th (Lucknow) Division	18,916	91,888	—72,972	...	...	...	...	...	...	...	...	...		
Carried over	9,54,26,345	9,54,60,457	—34,112	...	...	...	...	...	...	...	...	...		—34,112

No. 102—Details of Accounts between Provinces and Departments during the year ended 31st March 1916—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY—*contd.*													
Brought forward .	9,54,26,345	9,54,60,457	*—34,112*	...	...	...	...	...	...	...	...	...	*—34,112*
4th (Quetta) Division and 9th (Secunderabad) Division—													
4th (Quetta) Division . .	16,999	11,028	+5,971	...	...	...	...	...	...	...	...	...	...
9th (Secunderabad) Division .	9,250	15,221	*—5,971*	...	...	...	...	...	...	...	...	...	
4th (Quetta) Division and Burma Division—													
4th (Quetta) Division . .	10,035	11,150	*—1,115*	...	...	...	...	...	...	...	...	...	+1
Burma „ . .	8,364	7,248	+1,116	...	...	...	...	...	...	...	...	...	
4th (Quetta) Division and Supply—													
4th (Quetta) Division . .	2,47,509	1,77,681	+69,828	...	...	...	...	...	...	...	...	...	*—1*
Supply	1,67,301	2,37,130	*—69,829*	...	...	...	...	...	...	...	...	...	
4th (Quetta) Division and Central War Accounts—													
4th (Quetta) Division . .	1,45,85,773	3,43,54,115	*—1,97,68,342*	...	...	...	...	...	...	...	...	...	*—25,620*
Central War Accounts . .	3,34,95,285	1,37,52,563	+1,97,42,722	...	...	...	...	...	...	...	...	...	
5th (Mhow) Division and 6th (Poona) Division—													
5th (Mhow) Division . .	1,67,127	3,24,985	*—1,57,858*	...	...	...	...	...	...	...	...	...	+3,878
6th (Poona) „ . .	3,49,626	1,87,890	+1,61,736	...	...	...	...	...	...	...	...	...	
5th (Mhow) Division and 7th (Meerut) Division—													
5th (Mhow) Division . .	56,846	48,500	+8,346	...	...	...	...	...	...	...	...	...	*—1*
7th (Meerut) „ . . .	46,396	54,743	*—8,347*	...	...	...	...	...	...	...	...	...	
5th (Mhow) Division and 8th (Lucknow) Division—													
5th (Mhow) Division . .	51,557	31,208	+20,349	...	...	...	...	...	...	...	...	...	+1
8th (Lucknow) „ . .	30,898	51,246	*—20,348*	...	...	...	...	...	...	...	...	...	
5th (Mhow) Division and 9th (Secunderabad) Division—													
5th (Mhow) Division . .	37,734	28,527	+9,207	...	...	...	...	...	...	...	...	...	*—1*
9th (Secunderabad) Division .	32,116	41,324	*—9,208*	...	...	...	...	...	...	...	...	...	

5th (Mhow) Division and Burma Division—														
5th (Mhow) Division . .	1,687	11,338	*—9,651*	...	...	...	...	...	...	...	...	...	}	*—1*
Burma „ . .	10,344	694	+9,650	...	...	...	...	...	...	...	...	...		
5th (Mhow) Division and Supply—														
5th (Mhow) Division . .	3,61,798	8,65,312	*—5,03,514*	...	...	...	...	...	...	...	...	...	}	*—44*
Supply	8,64,951	3,61,481	+5,03 470	...	...	...	...	...	...	...	...	...		
5th (Mhow) Division and Central War Accounts—														
5th (Mhow) Division . .	82,93,228	1,39,22,579	*—56,29,351*	...	...	...	...	...	...	...	...	...	}	*—49,264*
Central War Accounts . .	1,35,28,372	79,48,285	+55,80,087	...	...	...	...	...	...	...	...	...		
6th (Poona) Division and 7th (Meerut) Division—														
6th (Poona) Division . .	1,37,381	1,29,018	+8,363	...	...	...	...	...	...	...	...	...	}	+21
7th (Meerut) „ . .	54,145	62,487	*—8,342*	...	...	...	...	...	...	...	...	...		
6th (Poona) Division and 8th (Lucknow) Division—														
6th (Poona) Division .	3,53,277	29,091	+3,24,186	...	...	...	...	...	...	...	...	...	}	+287
8th (Lucknow) „ . .	29,793	3,53,692	*—3,23,899*	...	...	...	...	...	...	...	...	...		
6th (Poona) Division and 9th (Secunderabad) Division—														
6th (Poona) Division . .	1,31,787	23,108	+1,08,679	...	...	...	...	...	...	...	...	...	}	+13
9th (Secunderabad) Division	26,470	1,35,136	*—1,08,666*	...	...	...	...	...	...	...	...	...		
6th (Poona) Division and Burma Division—														
6th (Poona) Division . .	25,616	32,118	*—6,502*	...	...	...	...	...	...	...	...	...	}	*—101*
Burma Division	27,616	21,215	+6,401	...	...	...	...	...	...	...	...	...		
6th (Poona) Division and Supply—														
6th (Poona) Division . .	12,35,383	32,54,541	*—20,19,158*	...	...	...	...	...	...	...	...	...	}	*—773*
Supply	24,77,124	4,58,739	+20,18,385	...	...	...	...	...	...	...	...	...		
6th (Poona) Division and Central War Accounts—														
6th (Poona) Division . .	80,15,689	4,83,44,254	*—4,03,28,565*	...	...	...	...	...	...	...	...	...	}	+32,928
Central War Accounts .	4,75,06,256	71,44,763	+4,03,61,493	...	...	...	...	...	...	...	...	...		
Carried over .	22,78,20,078	22,78,92,867	*—72,789*	...	...	...	...	...	...	...	...	...		*—72,789*

No. 102—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1916—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY —*concld.*													
Brought forward .	22,78,20,078	22,78,92,867	—*72,789*	...	...	...	...	...	...	...	...	...	—*72,789*
7th (Meerut) Division and 8th (Lucknow) Division—													
7th (Meerut) Division . .	26,110	17,271	+8,839	...	...	...	...	...	...	...	...	...	} ...
8th (Lucknow) Division . .	1,22,787	1,31,626	—*8,839*	...	...	...	...	...	...	...	...	...	
7th (Meerut) Division and 9th (Secunderabad) Division—													
7th (Meerut) Division . .	14,972	21,322	—*6,350*	...	...	...	...	...	...	...	...	...	} ...
9th (Secunderabad) Division .	21,145	14,795	+6,350	...	...	...	...	...	...	...	...	...	
7th (Meerut) Division and Burma Division—													
7th (Meerut) Division . .	2,448	2,285	—163	...	...	...	...	...	...	...	...	...	} +1
Burma Division . . .	2,091	2,253	—*162*	...	...	...	...	...	...	...	...	...	
7th (Meerut) Division and Supply—													
7th (Meerut) Division . .	1,83,897	7,71,971	—*5,88,074*	...	...	...	...	...	...	...	...	...	} ...
Supply	7,68,666	1,80,592	+5,88,074	...	...	...	...	...	...	...	...	...	
7th (Meerut) Division and Central War Accounts—													
7th (Meerut) Division . .	77,79,278	1,68,39,458	—*90,60,180*	...	...	...	...	...	...	...	...	...	} —*1,64,981*
Central War Accounts . .	1,61,21,537	72,26,338	+88,95,199	...	...	...	...	...	...	...	...	...	
8th (Lucknow) Division and 9th (Secunderabad) Division—													
8th (Lucknow) Division . .	82,683	73,900	+8,783	...	...	...	...	...	...	...	...	...	} — *1*
9th (Secunderabad) Division .	45,301	54,085	—*8,784*	...	...	...	...	...	...	...	...	...	
8th (Lucknow) Division and Burma Division—													
8th (Lucknow) Division . .	13,899	1,28,290	—*1,14,391*	...	...	...	...	...	...	...	...	...	} +2
Burma Division . . .	1,25,702	11,309	+1,14,393	...	...	...	...	...	...	...	...	...	
8th (Lucknow) Division and Supply—													
8th (Lucknow) Division . .	2,09,098	26,36,313	—*24,27,215*	...	...	...	...	...	...	...	...	...	} +13
Supply	26,33,359	2,06,131	+24,27,228	...	...	...	...	...	...	...	...	...	

8th (Lucknow) Division and Central War Accounts—														
8th (Lucknow) Division . .	85,49,783	1,57,32,141	—71,82,358	...	...	...	...	...	...	...	...	...	}	—19,293
Central War Accounts . .	1,43,94,315	72,31,250	+71,63,065	...	...	...	...	...	...	...	...	...		
9th (Secunderabad) Division and Burma Division—														
9th (Secunderabad) Division .	14,302	6,352	+7,950	...	...	...	...	...	...	...	...	...	}	...
Burma Division . . .	3,881	11,831	—7,950	...	...	...	...	...	...	...	...	...		
9th (Secunderabad) Division and Supply—														
9th (Secunderabad) Division .	1,87,598	4,17,978	—2,30,380	...	...	...	...	...	..	...	...	...	}	...
Supply	4,14,519	1,84,139	+2,30,380	...	...	...	...	...	...	...	...	...		
9th (Secunderabad) Division and Central War Accounts—														
9th (Secunderabad) Division .	64,49,885	1,04,38,431	—39,88,546	...	...	...	...	...	...	...	...	...	}	—8,832
Central War Accounts . .	96,39,633	56,59,919	+39,79,714	...	...	...	...	...	...	...	...	...		
Burma Division and Supply—														
Burma Division . .	1,42,623	61,125	+81,498	...	...	...	...	...	...	...	...	...	}	...
Supply	64,012	1,45,510	—81,498	...	...	...	...	...	...	...	...	...		
Burma Division and Central War Accounts—														
Burma Division . .	41,03,211	52,47,930	—11,44,719	...	...	...	...	...	...	...	...	...	}	+408
Central War Accounts . .	53,09,385	41,64,258	+11,45,127	...	...	...	...	...	...	...	...	...		
Supply and Central War Accounts—														
Supply	1,20,30,326	6,89,34,016	—5,69,03,690	...	...	...	...	...	...	...	...	...	}	—3,260
Central War Accounts . .	6,84,57,496	1,15,57,066	+5,69,00,430	...	...	...	...	...	...	...	...	...		
TOTAL ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY	38,57,34,020	38,60,02,752	—2,68,732	...	...	...	...	...	...	...	...	...		—2,68,732
TRANSFERS BETWEEN INDIAN POSTAL AND TELEGRAPH AND INDO-EUROPEAN TELEGRAPH DEPARTMENTS	8,28,276	8,28,389	—113	...	...	...	...	...	...	...	...	...		—113
TRANSFERS BETWEEN RAILWAY DEPARTMENT.														
Railway Revenue . . .	22,38,61,307	21,63,64,845	+75,11,217	...	...	...	...	...	...	...	—130	...	—14,755	+74,96,462
Railway Capital . . .	16,54,36,600	17,29,33,062	—75,20,847	...	...	...	...	...	...	...		...	+24,515	—74,96,462
TOTAL TRANSFERS BETWEEN RAILWAY DEPARTMENT.	38,92,97,907	38,92,97,907	—9,630	...	...	...	...	...	...	...	—130	...	+9,760	...

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1916—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN MILITARY AND RAILWAY—													
Military	6,41,206	1,76,484	+4,64,722	...	...	...	...	...	...	...	...	...	...
Railway	1,77,281	6,42,003	—*4,64,722*	...	...	...	...	...	...	...	...	...	
TOTAL ACCOUNT CURRENT BETWEEN RAILWAY AND MILITARY .	8,18,487	8,18,487	...	...	...	...	...	...	...	...	...	...	...
TRANSFERS BETWEEN PUBLIC WORKS OFFICERS.	91,36,739	91,36,744	...	...	...	...	...	—5	...	...	...	...	—5
ACCOUNT CURRENT BETWEEN CIVIL AND POSTS AND TELEGRAPHS—													
ACCOUNT BETWEEN—													
India and Posts and Telegraphs—													
Civil Accounts . . .	2,50,55,451	2,18,44,077	+32,11,374	...	...	...	...	...	...	...	...	...	—26,037
Posts and Telegraphs Accounts .	2,18,02,540	2,50,39,951	—*32,37,411*	...	...	...	...	...	...	...	...	...	
Madras and Posts and Telegraphs—													
Civil Accounts . . .	3,44,73,603	4,96,35,868	...	—*1,51,62,265*	...	...	...	...	...	...	...	...	—5,197
Posts and Telegraph Accounts .	4,96,31,156	3,44,74,088	+1,51,57,068	...	...	...	...	...	...	...	...	...	
Bombay and Posts and Telegraphs—													
Civil Accounts . . .	2,95,3[illegible],914	4,89,55,012	...	...	—*1,94,15,098*	...	...	...	...	...	...	...	—19,244
Posts and Telegraphs Accounts .	4,88,94,527	2,94,98,673	+1,93,95,854	...	...	...	...	...	...	...	...	...	

Bengal and Posts and Telegraphs—														
Civil Accounts . . .	5,44,57,288	4,87,33,034	...	...	...	+57,24,254	...	...	...	...	...	...	≷	+2,192
Posts and Telegraphs Accounts	4,87,34,119	5,44,56,181	—57,22,062	...	...	...	...	...	...	...	...	...		
United Provinces of Agra & Oudh and Posts and Telegraphs—														
Civil Accounts . . .	2,26,00,167	4,61,96,489	...	...	...	...	—2,35,96,322	...	...	...	...	...	≷	—14,900
Posts and Telegraphs Accounts	4,61,72,646	2,25,91,224	+2,35,81,422	...	...	...	...	...	...	...	...	...		
Punjab and North-West Frontier and Posts and Telegraphs—														
Civil Accounts . . .	2,43,12,296	3,59,90,918	...	...	...	...	...	—1,16,78,622	...	...	...	...	≷	+1,229
Posts and Telegraphs Accounts	3,59,74,964	2,42,95,113	+1,16,79,851	...	...	...	...	...	...	...	...	...		
Burma and Posts and Telegraphs—														
Civil Accounts . .	3,91,33,324	45,71,446	...	...	...	...	...	...	+3,45,61,948	...	...	...	≷	+7,156
Posts and Telegraphs Accounts	45,75,977	3,91,30,769	—3,45,54,792	...	...	...	...	...	...	...	...	...		
Bihar & Orissa and Posts and Telegraphs—														
Civil Accounts . . .	1,48,19,851	2,29,94,949	...	...	...	...	...	...	...	—81,75,098	...	...	≷	+251
Posts and Telegraphs Accounts	2,29,94,858	1,48,19,509	+81,75,349	...	...	...	...	...	...	...	...	...		
Central Provinces and Berar and Posts and Telegraphs—														
Civil Accounts . . .	1,64,53,333	32,91,270	...	...	...	...	...	...	...	...	+1,31,62,063	...	≷	+390
Posts and Telegraphs Accounts	32,91,628	1,64,53,301	—1,31,61,673	...	...	...	...	...	...	...	...	...		
Assam and Posts and Telegraphs—														
Civil Accounts . . .	1,10,17,978	11,99,136	...	...	...	...	...	...	...	...	...	+98,18,842	≷	—901
Posts and Telegraphs Accounts	11,98,006	1,10,17,749	—98,19,743	...	...	...	...	...	...	...	...	...		
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND POSTS AND TELEGRAPHS. Civil Accounts	27,18,63,275	28,34,12,199	+32,11,374	—1,51,62,265	—1,94,15,098	+57,24,254	—2,35,96,322	—1,16,78,622	+3,45,61,948	—81,75,098	+1,31,62,063	+98,18,842		—1,15,48,924
Posts and Telegraphs Accounts.	28,32,70,421	27,17,76,558	+1,14,93,863	...	...	...	...	...	...	...	...	...		+1,14,93,863
Net . . .	...	...	+1,47,05,237	—1,51,62,265	—1,94,15,098	+57,24,254	—2,35,96,322	—1,16,78,622	+3,45,61,948	—81,75,098	+1,31,62,063	+98,18,842		—55,061

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1916—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND MARINE—													
ACCOUNT BETWEEN—													
India and Marine—													
Civil Accounts . . .	5,96,875	4,45,913	+1,50,962	...	...	...	...	...	...	...	...	...	+2,007
Marine Accounts . . .	4,40,474	5,89,429	*—1,48,955*	...	...	...	...	...	...	...	...	...	
Madras and Marine—													
Civil Accounts . . .	93,198	1,38,328	...	*—45,130*	...	...	...	...	...	...	...	...	+45
Marine Accounts . . .	1,39,181	94,006	+45,175	...	...	...	...	...	...	...	...	...	
Bombay and Marine—													
Civil Accounts . . .	20,47,560	3,33,84,442	...	...	*—3,13,36,882*	...	...	...	...	...	...	...	*—1,86,076*
Marine Accounts . . .	3,32,82,796	21,31,990	+3,11,50,806	...	...	...	...	...	...	...	...	...	
Bengal and Marine—													
Civil Accounts . . .	21,50,436	5,76,08,301	...	...	...	*—5,54,57,865*	...	...	...	...	...	...	*—11,625*
Marine Accounts . . .	5,76,16,040	21,69,800	+5,54,46,240	...	...	...	...	...	...	...	...	...	
U. P. of Agra and Oudh—													
Civil Accounts . . .	1,638	1,512	...	...	...	...	+126	...	...	...	...	...	+1
Marine Accounts . . .	1,586	1,711	*—125*	...	...	...	...	...	...	...	...	...	

Punjab and N.-W. F. Province and Marine—														
* Civil Accounts . . .	6	1,133	...	...	...	...	...	—1,127	...	...	...	...	}	...
Marine Accounts . . .	1,391	264	+1,127	...	...	...	...	...	...	...	...	...		
Burma and Marine—														
Civil Accounts . . .	2,40,626	21,41,662	...	...	...	...	...	...	—19,01,036	...	...	...	}	+5,799
Marine Accounts . . .	21,48,401	2,41,566	+19,06,835	...	...	...	...	...	...	...	...	...		
Bihar and Orissa and Marine—														
Civil Accounts . . .	6,581	738	...	...	...	...	...	...	...	+5,843	...	...	}	...
Marine Accounts . . .	1,978	7,821	—5,843	...	...	...	...	...	...	...	...	...		
Central Provinces and Berar and Marine—														
Civil Accounts . . .	...	6,728	...	...	...	...	...	...	...	...	—6,728	...	}	...
Marine Accounts . . .	6,728	...	+6,728	...	...	...	...	...	...	...	...	...		
Assam and Marine—														
Civil Accounts . . .	1,30,099	3,094	...	...	...	...	...	...	...	...	...	+1,27,005	}	+675
Marine Accounts . . .	2,837	1,29,167	—1,26,330	...	...	...	...	...	...	...	...	...		
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MARINE. Civil Accounts.	52,67,019	9,37,31,851	+1,50,962	—45,130	—3,13,36,882	—5,54,57,865	+126	—1,127	—19,01,036	+5,843	—6,728	+1,27,005		—8,84,64,832
Marine Accounts.	9,36,41,412	53,65,754	+8,82,75,658	...	...	...	...	...	...	...	...	...		+8,82,75,658
Net . .	...	...	+8,84,26,620	—45,130	—3,13,36,882	—5,54,57,865	+126	—1,127	—19,01,036	+5,843	—6,728	+1,27,005		—1,89,174

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1916—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY WORKS SERVICES—													
ACCOUNT BETWEEN—													
India and Military Works—													
Civil Accounts . . .	32,93,907	55,70,578	*—22,76,671*	...	...	...	...	...	...	...	...	...	*—58,267*
Military Works Accounts . .	53,01,500	30,83,096	+22,18,404	...	...	...	...	...	...	...	...	...	
Madras and Military Works—													
Civil Accounts . . .	2,06,548	13,39,324	...	*—11,32,776*	...	...	...	...	...	...	...	...	*—1,567*
Military Works Accounts . .	13,37,046	2,05,837	+11,31,209	...	...	...	...	...	...	...	...	...	
Bombay and Military Works—													
Civil Accounts . . .	4,70,835	65,80,194	...	...	*—61,09,359*	...	...	...	...	...	...	...	+5,200
Military Works Accounts . .	65,82,310	4,67,751	+61,14,559	...	...	...	...	...	...	...	...	...	
Bengal and Military Works—													
Civil Accounts . . .	42,426	3,10,013	...	...	...	*—2,67,587*	...	...	...	...	...	...	+1,432
Military Works Accounts . .	3,10,122	41,103	+2,69,019	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military Works—													
Civil Accounts . . .	3,13,638	22,86,010	...	...	...	...	*—19,72,372*	...	...	...	...	...	*—2,733*
Military Works Accounts .	22,80,657	3,11,018	+19,69,639	...	...	...	...	...	...	...	...	...	

Punjab and N.-W. Frontier Provinces and Military Works—														
Civil Accounts . . .	33,13,048	89,26,053	...	...	...	...	...	—56,13,005	...	...	...	...	}	—28,983
Military Works Accounts . .	87,68,005	31,83,983	+55,84,022	...	...	...	...	...	...	...	...	...	}	
Burma and Military Works—														
Civil Accounts . . .	7,10,917	12,43,048	...	...	...	...	...	...	—5,32,131	...	...	...	}	+17,360
Military Works Accounts . .	6,46,388	96,897	+5,49,491	...	...	...	...	...	...	...	...	...	}	
Bihar and Orissa and Military Works—														
Civil Accounts . . .	6,687	37,606	...	...	...	...	...	...	...	—30,919	...	...	}	+1
Military Works Accounts . .	37,607	6,687	+30,920	...	...	...	...	...	...	...	...	...	}	
Central Provinces and Berar and Military Works—														
Civil Accounts . . .	67,559	3,90,127	...	...	...	...	...	...	...	...	—3,22,568	...	}	+1,852
Military Works Accounts . .	3,91,979	67,559	+3,24,420	...	...	...	...	...	...	...	...	...	}	
Assam and Military Works—														
Civil Accounts . . .	7,789	88,939	...	...	...	...	...	...	...	...	...	—81,150	}	— 2,377
Military Works Accounts . .	85,928	7,155	+78,773	...	...	...	...	...	...	...	...	...	}	
Total Accounts Current between Civil and Military Works—														
Civil Accounts . . .	84,33,354	2,67,71,892	—22,76,671	—11,32,776	—61,09,359	—2,67,587	—19,72,372	—56,13,005	—5,32,131	—30,919	—3,22,568	—81,150		—1,83,38,538
Military Works Accounts . .	2,57,41,542	74,71,086	+1,82,70,456	...	...	...	...	...	...	...	...	...		+1,82,70,456
Net	...	...	+1,59,93,785	—11,32,776	—61,09,359	—2,67,587	—19,72,372	—56,13,005	—5,32,131	—30,919	—3,22,568	—81,150		—68,082

No. 102.—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1916—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT BETWEEN—													
India and Military, 1st Peshawar Division—													
Civil Accounts	8,894	4,42,220	*—4,33,326*	...	...	...	...	...	...	...	...	...	*—1,10,851*
Military Accounts	4,40,800	1,18,325	+3,22,475	...	...	...	...	...	...	...	...	...	
Madras and Military, 1st Peshawar Division—													
Civil Accounts	2,090	24,461	...	*—22,371*	...	...	...	...	...	...	...	...	*—251*
Military Accounts	25,704	3,584	+22,120	...	...	...	...	...	...	...	...	...	
Bombay and Military, 1st Peshawar Division—													
Civil Accounts	9,429	2,07,707	...	...	*—1,98,278*	...	...	...	...	...	...	...	+1
Military Accounts	2,03,474	5,195	+1,98,279	...	...	...	...	...	...	...	...	...	
Bengal and Military, 1st Peshawar Division—													
Civil Accounts	297	3,186	...	...	...	*—2,889*	...	...	...	...	...	...	*—39*
Military Accounts	4,017	1,167	+2,850	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, 1st Peshawar Division—													
Civil Accounts	742	72,046	...	...	...	...	*—71,304*	...	...	...	...	...	*—3*
Military Accounts	73,490	2,189	+71,301	...	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier and Military, 1st Peshawar Division—													
Civil Accounts	8,91,076	1,95,04,770	...	...	...	...	...	*—1,86,13,694*	...	...	...	...	+1,11,631
Military Accounts	1,97,47,019	10,21,694	+1 87,25,325	...	...	...	...	...	...	...	...	...	
Burma and Military, 1st Peshawar Division—													
Civil Accounts	573	2,114	...	...	...	...	...	...	*—1,541*	...	...	...	*—83*
Military Accounts	3,698	2,240	+1,458	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military, 1st Peshawar Division—													
Civil Accounts	1,553	5,137	...	...	...	...	...	...	...	*—3,584*	...	...	...
Military Accounts	8,195	4,611	+3,584	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military, 1st Peshwar Division—													
Civil Accounts	461	13,907	...	...	...	...	...	...	...	...	*—13,446*	...	*—422*
Military Accounts	13,879	855	+13,024	...	...	...	...	...	...	...	...	...	

Assam and Military, 1st Peshawar Division—														
Civil Accounts . . .	...	452	...	...	...	...	...	...	...	...	...	—452	}	...
Military Accounts . . .	452	...	+452	...	...	...	...	...	...	...	...	...	}	
India and Military, 2nd Rawalpindi Division—														
Civil Accounts . . .	20,422	3,83,878	—3,63,456	...	...	...	..	...	...	...	...	...	}	—78,304
Military Accounts . . .	4,11,389	1,26,237	+2,85,152	...	...	...	...	...	...	...	...	...	}	
Madras and Military, 2nd Rawalpindi Division—														
Civil Accounts . . .	3,855	27,611	...	—23,756	...	...	...	...	...	...	...	...	}	...
Military Accounts . . .	27,517	3,761	+23,756	...	...	...	...	...	...	...	...	...	}	
Bombay and Military, 2nd Rawalpindi Division—														
Civil Accounts . . .	4,005	1,79,633	...	...	—1,75,628	...	...	...	...	...	...	...	}	+1,198
Military Accounts . . .	1,88,467	11,641	+1,76,826	...	...	...	...	...	...	...	...	...	}	
Bengal and Military, 2nd Rawalpindi Division—														
Civil Accounts . . .	771	8,835	...	...	...	—8,064	...	...	...	...	...	...	}	—24
Military Accounts . . .	12,203	4,163	+8,040	...	...	...	...	...	...	...	...	...	}	
United Provinces of Agra and Oudh and Military, 2nd Rawalpindi Division—														
Civil Accounts . . .	3,956	69,885	...	...	...	...	—65,929	...	...	...	...	...	}	—64
Military Accounts . . .	71,118	5,253	+65,865	...	...	...	...	...	...	...	...	...	}	
Punjab and North-West Frontier and Military, 2nd Rawalpindi Division—														
Civil Accounts . . .	5,59,361	2,87,15,872	...	...	...	...	...	—2,81,56,511	...	...	...	...	}	+79,369
Military Accounts . . .	2,88,63,926	6,28,046	+2,82,35,880	...	...	...	...	...	...	...	...	...	}	
Burma and Military, 2nd Rawalpindi Division—														
Civil Accounts . . .	73	6,887	...	...	...	...	...	...	—6,814	...	...	...	}	...
Military Accounts . . .	7,932	1,118	+6,814	...	...	...	...	...	...	...	...	...	}	
Bihar and Orissa and Military, 2nd Rawalpindi Division—														
Civil Accounts . . .	1,862	6,187	...	...	...	...	...	...	...	—4,325	...	...	}	+45
Military Accounts . . .	7,648	3,278	+4,370	...	...	...	...	...	...	...	...	...	}	
Central Provinces and Berar and Military, 2nd Rawalpindi Division—														
Civil Accounts . . .	195	13,514	...	...	...	...	...	...	...	...	—13,319	...	}	+168
Military Accounts . . .	18,907	5,420	+13,487	...	...	...	...	...	...	...	...	...	}	
Carried over { Civil Accounts .	15,09,615	4,96,88,302	—7,96,782	—46,127	—3,73,906	—10,953	—1,37,233	—4,67,70,205	—8,355	—7,909	—26,765	—452		—4,81,78,687
Carried over { Military Accounts	5,01,29,835	19,48,777	+4,81,81,058	...	...	...	...	...	...	...	...	...		+4,81,81,058
Carried over { Net . . .	...	...	+4,73,84,276	—46,127	—3,73,906	—10,953	—1,37,233	—4,67,70,205	—8,355	—7,909	—26,765	—452		+2,371

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1916—*contd.*

	Credits.	Debits.	India General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward { Civil Accounts	15,09,615	4,96,88,302	*—7,96,782*	*—46,127*	*—3,73,906*	*—10,953*	*—1,37,233*	*—4,67,70,205*	*—8,355*	*—7,909*	*—26,765*	*—452*	*—4,81,78,687*
Military Accounts	5,01,29,835	19,48,777	+4,81,81,058	...	...	...	...	...	...	...	...	...	+4,81,81,058
Net	...	...	+4,73,84,276	*—46,127*	*—3,73,906*	*—10,953*	*—1,37,233*	*—4,67,70,205*	*—8,355*	*—7,909*	*—26,765*	*—452*	+2,371
ACCOUNT BETWEEN—													
Assam and Military, 2nd Rawalpindi Division—													
Civil Accounts	6,266	8,690	...	...	...	...	...	...	...	...	...	*—2,424*	...
Military Accounts	5,639	3,215	+2,424	...	...	...	...	...	...	...	...	...	
India and Military, 3rd Lahore Division—													
Civil Accounts	25,285	8,41,420	*—8,16,135*	...	...	...	...	...	...	...	...	...	*—22,960*
Miltary Accounts	9,74,880	1,81,705	+7,93,175	...	...	...	...	...	...	...	...	...	
Madras and Military, 3rd Lahore Division—													
Civil Accounts	1,064	30,790	...	*—29,726*	...	...	...	...	...	...	...	...	+1,401
Military Accounts	32,903	1,776	+31,127	...	...	...	...	...	...	...	...	...	
Bombay and Military, 3rd Lahore Division—													
Civil Accounts	20,747	2,74,863	...	...	*—2,54,116*	...	...	...	...	...	...	...	*—219*
Military Accounts	2,76,663	22,766	+2,53,397	...	...	...	...	...	...	...	...	...	
Bengal and Military, 3rd Lahore Division—													
Civil Accounts	691	2,933	...	...	...	*—2,242*	...	...	...	...	...	...	*—125*
Military Accounts	8,336	6,219	+2,117	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, 3rd Lahore Division—													
Civil Accounts	83,359	2,84,079	...	...	...	...	*—2,00,720*	...	...	...	...	...	+9,706
Military Accounts	2,35,899	25,473	+2,10,426	...	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier and Military, 3rd Lahore Division—													
Civil Accounts	6,02,208	2,88,09,973	...	...	...	...	...	*—2,82,07,765*	...	...	...	...	+7,243
Military Accounts	2,89,60,301	7,45,293	+2,82,15,008	...	...	...	...	...	...	...	...	...	
Burma and Military, 3rd Lahore Division—													
Civil Accounts	1,640	5,295	...	...	...	...	...	...	*—3,655*	...	...	...	+10
Military Accounts	4,802	1,137	+3,665	...	...	...	...	...	...	...	...	...	

Bihar and Orissa and Military, 3rd Lahore Division—														
Civil Accounts	1,872	11,072	...	...	...	...	...	...	...	−9,200	...	...	}	...
Military Accounts	12,995	3,795	+9,200	...	...	...	...	...	...	...	...	...		
Central Provinces and Berar and Military, 3rd Lahore Division—														
Civil Accounts	28,561	72,890	...	...	...	...	...	...	...	...	−44,329	...	}	+221
Military Accounts	48,685	4,135	+44,550	...	...	...	...	...	...	...	...	...		
Assam and Military, 3rd Lahore Division—														
Civil Accounts	2,835	61,917	...	...	...	...	...	...	...	...	...	−59,082	}	+4,894
Military Accounts	66,101	2,125	+63,976	...	...	...	...	...	...	...	...	...		
India and Military, 4th Quetta Division—														
Civil Accounts	2,49,750	1,40,31,504	*−1,37,81,754*	...	...	...	...	...	...	...	...	...	}	*−40,658*
Military Accounts	1,39,39,294	1,98,198	+1,37,41,096	...	...	...	...	...	...	...	...	...		
Madras and Military, 4th Quetta Division—														
Civil Accounts	732	28,907	...	*−28,175*	...	...	...	...	...	...	...	...	}	*−1,434*
Military Accounts	28,435	1,694	+26,741	...	...	...	...	...	...	...	...	...		
Bombay and Military, 4th Quetta Division—														
Civil Accounts	1,13,285	2,00,39,431	..	...	*−1,99,26,146*	...	...	...	...	...	...	...	}	+56,850
Military Accounts	2,02,16,950	2,33,954	+1,982,996	...	...	...	...	...	...	...	...	...		
Bengal and Military, 4th Quetta Division—														
Civil Accounts	626	4,248	...	...	...	*−3,622*	...	...	...	...	...	...	}	*−1*
Military Accounts	5,331	1,710	+3,621	...	...	...	...	...	...	...	...	...		
United Provinces of Agra and Oudh and Military, 4th Quetta Division—														
Civil Accounts	2,109	1,13,551	...	...	...	...	*−1,11,442*	...	...	...	...	...	}	+2,310
Military Accounts	1,20,153	6,401	+1,13,752	...	...	...	...	...	...	...	...	...		
Punjab and North-West Frontier and Military, 4th Quetta Division—														
Civil Accounts	4,150	2,81,268	...	...	...	...	...	*−2,77,118*	...	...	...	...	}	*−17,827*
Military Accounts	2,69,616	10,325	+2,59,291	...	...	...	...	...	...	...	...	...		
Burma and Military, 4th Quetta Division—														
Civil Accounts	363	13,910	...	...	...	...	...	...	*−13,547*	...	...	...	}	...
Military Accounts	20,750	7,203	+13,547	...	...	...	...	...	...	...	...	...		
Carried over { Civil Accounts	26,55,158	11,46,05,043	*−1,53,94,671*	*−1,04,028*	*−2,05,54,169*	*−16,817*	*−4,49,395*	*−7,52,55,088*	*−25,557*	*−17,109*	*−71,094*	*−61,958*	}	*−1,19,49,885*
Carried over { Military Accounts	11,53,57,568	34,05,901	+11,19,51,667	...	...	...	...	...	...	...	...	...		+11,19,51,667
Carried over { Net	...	...	+9,65,56,996	*−1,04,028*	*−2,05,54,168*	*−16,817*	*−4,49,395*	*−7,52,55,088*	*−25,557*	*−17,109*	*−71,094*	*−61,958*		+1,782

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1916—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward { Civil Accounts	26,55,158	11,46,05,043	*—1,53,94,671*	*—1,04,028*	*—2,05,54,168*	*—16,817*	*—4,49,395*	*—7,52,55,088*	*—25,557*	*—17,109*	*—71,094*	*—61,958*	*—11,19,49,885*
Military Accounts	11,53,57,563	34,05,901	+11,19,51,667	...	...	...	...	...	...	...	...	...	+11,19,51,667
Net	...	...	+9,65,56,996	*—104,028*	*—2,05,54,168*	*—16,817*	*—4,49,395*	*—7,52,55,088*	*—25,557*	*—17,109*	*—71,094*	*—61,958*	+1,782
ACCOUNT BETWEEN—													
Bihar and Orissa and Military, 4th Quetta Division—													
Civil Accounts	1,480	1,934	...	...	...	...	...	...	...	*—454*	...	...	−1
Military Accounts	3,114	2,661	+453	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military, 4th Quetta Division—													
Civil Accounts	704	14,771	...	...	...	...	...	...	...	...	*—14,067*	...	+524
Military Accounts	15,389	798	+14,591	...	...	...	...	...	...	...	...	...	
Assam and Military, 4th Quetta Division—													
Civil Accounts	2,346	3,892	...	...	...	...	...	...	...	...	...	*—1,546*	+1
Military Accounts	2,499	952	+1,547	...	...	...	...	...	...	...	...	...	
India and Military, 5th Mhow Division—													
Civil Accounts	9,03,113	54,51,488	*—45,48,375*	...	...	...	...	...	...	...	...	...	+18,332
Military Accounts	53,67,062	8,00,355	+45,66,707	...	...	...	...	...	...	...	...	...	
Madras and Military, 5th Mhow Division—													
Civil Accounts	2,143	74,507	...	*—72,364*	...	...	...	...	...	...	...	...	+125
Military Accounts	73,773	1,284	+72,489	...	...	...	...	...	...	...	...	...	
Bombay and Military, 5th Mhow Division—													
Civil Accounts	99,802	28,84,295	...	...	*—27,84,493*	...	...	...	...	...	...	...	+2,188
Military Accounts	29,39,005	1,52,324	+27,86,681	...	...	...	...	...	...	...	...	...	
Bengal and Military, 5th Mhow Division—													
Civil Accounts	511	8,452	...	...	...	*—7,941*	...	...	...	...	...	...	...
Military Accounts	8,333	892	+7,941	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, 5th Mhow Division—													
Civil Accounts	37,447	32,16,912	...	...	...	...	*—31,79,465*	...	...	...	...	...	−1,345
Military Accounts	32,40,197	62,077	+31,78,120	...	...	...	...	...	...	...	...	...	

Punjab and North-West Frontier and Military, 5th Mhow Division—													
Civil Accounts	3,737	1,64,268	...	...	...	...	...	*—1,60,531*	...	...	...	...	+1,892
Military Accounts	1,72,250	9,827	+1,62,423	...	...	...	...	...	...	...	...	...	
Burma and Military, 5th Mhow Division—													
Civil Accounts	262	13,494	...	...	...	...	...	...	*—13,232*	...	...	...	*—1*
Military Accounts	16,712	3,481	+13,231	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military, 5th Mhow Division—													
Civil Accounts	482	4,841	...	...	...	...	...	...	...	*—4,359*	...	...	...
Military Accounts	5,276	917	+4,359	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military, 5th Mhow Division—													
Civil Accounts	4,37,642	54,66,345	...	...	...	...	...	...	...	...	*—50,28,703*	...	+6,459
Military Accounts	54,52,362	4,17,200	+50,35,162	...	...	...	...	...	...	...	...	...	
Assam and Military, 5th Mhow Division—													
Civil Accounts	1,381	871	...	...	...	...	...	...	...	...	...	+510	...
Military Accounts	849	1,359	*—510*	...	...	...	...	...	...	...	...	...	
India and Military, 6th Poona Division—													
Civil Accounts	10,36,496	20,14,535	*—9,78,039*	...	...	...	...	...	...	...	...	...	+5,247
Military Accounts	18,51,524	8,68,238	+9,83,286	...	...	...	...	...	...	...	...	...	
Madras and Military, 6th Poona Division—													
Civil Accounts	36,470	9,11,197	...	*—8,74,727*	...	...	...	...	...	...	...	...	+717
Military Accounts	8,89,879	14,435	+8,75,444	...	...	...	...	...	...	...	...	...	
Bombay and Military, 6th Poona Division—													
Civil Accounts	17,00,348	5,23,00,792	...	...	*—5,06,00,444*	...	...	...	...	...	...	...	*—20,933*
Military Accounts	5,24,53,192	18,73,681	+5,05,79,511	...	...	...	...	...	...	...	...	...	
Bengal and Military, 6th Poona Division—													
Civil Accounts	13,487	20,180	...	...	...	*—6,693*	...	...	...	...	...	...	+420
Military Accounts	9,665	2,552	+7,113	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, 6th Poona Division—													
Civil Accounts	2,36,128	2,01,477	...	...	...	...	+34,651	...	...	...	...	...	*—932*
Military Accounts	1,99,600	2,35,183	*—35,583*	...	...	...	...	...	...	...	...	...	
Carried over Civil Accounts	71,69,137	18,73,59,294	*—2,09,21,085*	*—10,51,119*	*—7,39,39,105*	*—31,451*	*—35,94,209*	*—7,54,15,619*	*—38,789*	*—21,922*	*—51,13,864*	*—62,994*	*—18,01,90,157*
Carried over Military Accounts	18,80,58,749	78,54,117	+18,02,04,632	...	...	...	...	...	...	...	...	...	+18,02,04,632
Carried over Net	...	...	+15,92,83,547	*—10,51,119*	*—7,39,39,105*	*—31,451*	*—35,94,209*	*—7,54,15,619*	*—38,789*	*—21,922*	*—51,13,864*	*—62,994*	+14,475

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the year ended 31st March 1916—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	R.	Rs.	Rs.
Brought forward { Civil Accounts	71,69,137	18,73,59,294	*—2,09,21,085*	*—10,51,119*	*—7,39,39,105*	*—31,451*	*—35,94,209*	*—7,54,15,619*	*—38,789*	*—21,922*	*—51,13,864*	*—62,994*	*—18,01,90,157*
Military Accounts	18,80,58,749	78,54,117	+18,02 04,632	...	...	..	...	...	...	...	...	...	+18,02,04,632
Net	...	...	+15,92,83,547	*—10,51,119*	*—7,39,39,105*	*—31,451*	*—35,94,209*	*—7,54,15,619*	*—38,789*	*—21,922*	*—51,13,864*	*—62,994*	+14,475
ACCOUNT BETWEEN—													
Punjab and North-West Frontier Province and Military, 6th Poona Division—													
Civil Accounts	3,54,164	4,01,803	...	...	...	...	...	*—47,639*	...	...	...	...	+3,368
Military Accounts	3,14,813	2,63,806	+51,007	...	...	...	...	...	...	...	...	...	
Burma and Military, 6th Poona Division—													
Civil Accounts	12,67,970	12,77,585	...	...	...	...	...	...	*—9,615*	...	...	...	+13,901
Military Accounts	24,014	498	+23,516	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military, 6th Poona Division—													
Civil Accounts	86,177	29,281	...	...	...	...	...	...	...	+56,896	...	...	+1
Military Accounts	27,605	84,500	*—56,895*	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military, 6th Poona Division—													
Civil Accounts	20,839	53,530	...	...	...	...	...	...	...	...	*—32,691*	...	+18
Military Accounts	37,045	4,336	+32,709	...	...	...	...	...	...	...	...	...	
Assam and Military, 6th Poona Division—													
Civil Accounts	34,678	7,713	...	...	...	...	...	...	...	...	...	+26,965	...
Military Accounts	1,381	28,346	*—26,965*	...	...	..	...	...	...	...	...	...	
India and Military, 7th Meerut Division—													
Civil Accounts	37,291	39,34,287	*—38,96,996*	...	...	...	...	...	...	...	...	...	+18,091
Military Accounts	40,30,524	1,15,437	+39,15,087	...	...	...	...	...	...	...	...	...	
Madras and Military, 7th Meerut Division—													
Civil Accounts	2,263	38,382	...	*—36,119*	...	...	...	...	...	...	...	...	+104
Military Accounts	36,364	141	+36,223	...	...	...	...	...	...	...	...	...	
Bombay and Military, 7th Meerut Division—													
Civil Accounts	8,020	72,023	...	...	*—64,003*	...	...	...	...	...	...	...	+66
Military Accounts	70,146	6,077	+64,069	...	...	...	...	...	...	...	...	...	

Bengal and Military, 7th Meerut Division—														
Civil Accounts . . .	818	13,691	...	...	...	—12,873	...	...	...	...	...	...	}	...
Military Accounts . . .	13,576	703	+12,873	...	...	...	...	...	...	...	...	...	}	
United Provinces of Agra and Oudh and Military, 7th Meerut Division—														
Civil Accounts . . .	4,36,537	1,63,58,310	...	...	...	...	—1,59,21,773	...	...	...	...	...	}	—21,087
Military Accounts . . .	1,62,71,513	3,70,827	+1,59,00,686	...	...	...	...	...	...	...	...	...	}	
Punjab and North-West Frontier and Military, 7th Meerut Division—														
Civil Accounts . . .	11,693	3,58,597	...	...	...	...	...	—3,46,904	...	...	...	...	}	+1,711
Military Accounts . . .	3,62,978	14,363	+3,48,615	...	...	...	...	...	...	...	...	...	}	
Burma and Military, 7th Meerut Division—														
Civil Accounts . . .	2,186	16,429	...	...	...	...	...	...	— 14,243	...	...	...	}	...
Military Accounts . . .	18,038	3,795	+14,243	...	...	...	...	...	...	...	...	...	}	
Bihar and Orissa and Military, 7th Meerut Division—														
Civil Accounts . . .	3,960	1,236	...	...	...	...	...	...	...	+2,724	...	...	}	+844
Military Accounts . . .	2,328	4,208	—1,880	...	...	...	...	...	...	...	...	...	}	
Central Provinces and Berar and Military, 7th Meerut Division—														
Civil Accounts . . .	46,925	77,693	...	...	...	...	...	...	...	...	—30,768	...	}	—318
Military Accounts . . .	34,026	3,576	+30,450	...	...	...	...	...	...	...	...	...	}	
Assam and Military, 7th Meerut Division—														
Civil Accounts . . .	2,022	3,604	...	...	...	...	...	...	...	...	...	—1,582	}	...
Military Accounts . . .	2,481	899	+1,582	...	...	...	...	...	...	...	...	...	}	
India and Military, 8th Lucknow Division—														
Civil Accounts . . .	6,52,450	83,79,487	—77,27,037											
Military Accounts . . .	85,42,294	7,63,773	+77,78,521	...	...	...	...	...	...	...	...	...	}	+51,484
Madras and Military, 8th Lucknow Division—														
Civil Accounts . . .	1,977	2,89,893	...	—2,87,916										
Military Accounts . . .	2,32,627	1,998	+2,30,629	...	...	...	...	...	...	...	...	...	}	—57,287
Bombay and Military, 8th Lucknow Division—														
Civil Accounts . . .	3,933	3,79,186	...	...	—3,75,253	...	...	...	...	...	...	...	}	—2,234
Military Accounts . . .	3,77,608	4,589	+3,73,019	...	...	...	...	...	...	...	...	...	}	
Carried over Civil Accounts .	1,01,43,040	21,90,52,024	—3,25,45,118	—13,75,154	—7,43,78,361	—44,324	—1,95,15,982	—7,58,10,162	—62,647	+37,698	—51,77,323	—37,611		—20,89,08,984
Carried over Military Accounts .	21,84,58,110	95,25,989	+20,89,32,121	...	...	...	...	...	...	...	...	...		+20,89,32,121
Carried over Net . . .	...	...	+17,63,87,003	—13,75,154	—7,43,78,361	—44,324	—1,95,15,982	—7,58,10,162	—62,647	+37,698	—51,77,323	—37,611		+23,137

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the year ended 31st March 1916—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—*contd.*													
Brought forward { Civil Accounts	1,01,43,040	21,90,52,024	*—3,25,45,118*	*—13,75,154*	*—7,43,78,361*	*—44,324*	*—1,95,15,982*	*—7,58,10,162*	*—62,647*	+37,698	*—51,77,323*	*—37,611*	*—20,89,08,984*
Military Accounts	21,84,58,110	95,25,989	+20,89,32,121	...	...	...	...	...	...	...	...	...	+20,89,32,121
Net	...	...	+17,63,87,003	*—13,75,154*	*—7,43,78,361*	*—44,324*	*—1,95,15,982*	*—7,58,10,162*	*—62,647*	+37,698	*—51,77,323*	*—37,611*	+23,137
ACCOUNT BETWEEN—													
Bengal and Military, 8th Lucknow Division—													
Civil Accounts	3,90,591	22,69,883	...	...	...	*—18,79,292*	...	...	...	...	...	...	} —16,251
Military Accounts	22,38,755	3,75,714	+18,63,041	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, 8th Lucknow Division—													
Civil Accounts	1,77,458	1,39,96,295	...	...	...	...	*—1,38,18,837*	...	...	...	...	...	} +25,372
Military Accounts	1,40,35,612	1,91,403	+1,38,44,209	...	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier and Military, 8th Lucknow Division—													
Civil Accounts	20,158	3,73,256	...	...	...	...	...	*—3,53,098*	...	...	...	...	} +449
Military Accounts	3,77,739	24,192	+3,53,547	...	...	...	...	...	...	...	...	...	
Burma and Military, 8th Lucknow Division—													
Civil Accounts	2,954	14,493	...	...	...	...	...	...	*—11,539*	...	...	...	} +1,557
Military Accounts	16,539	3,443	+13,096	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military, 8th Lucknow Division—													
Civil Accounts	39,358	11,48,011	...	...	...	...	...	...	...	*—11,08,653*	...	...	} *—776*
Military Accounts	11,16,774	8,897	+11,07,877	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military 8th Lucknow Division—													
Civil Accounts	3,541	33,782	...	...	...	...	...	...	...	...	*—30,241*	...	} *—867*
Military Accounts	37,716	8,342	+29,374	...	...	...	...	...	...	...	...	...	
Assam and Military, 8th Lucknow Division—													
Civil Accounts	38,481	5,71,911	...	...	...	...	...	...	...	...	...	*—5,33,430*	} *—1,664*
Military Accounts	5,80,773	49,007	+5,31,766	...	...	...	...	...	...	...	...	...	

India and Military, 9th Secunderabad Division—														
Civil Accounts	2,61,603	51,16,699	—48,55,096	...	...	...	...	...	...	...	...	...	}	+7,835
Military Accounts	51,21,385	2,58,454	+48,62,931	...	...	...	...	...	...	...	...	...	}	
Madras and Military, 9th Secunderabad Division—														
Civil Accounts	3,43,301	1,15,51,956	...	—1,12,08,655	...	...	...	...	...	...	...	...	}	—8,653
Military Accounts	1,15,08,185	3,08,183	+1,12,00,002	...	...	...	...	...	...	...	...	...	}	
Bombay and Military, 9th Secunderabad Division—														
Civil Accounts	18,951	1,25,260	...	...	—1,06,309	...	...	...	...	...	...	...	}	+207
Military Accounts	1,14,816	8,600	+1,06,516	...	...	...	...	...	...	...	...	...	}	
Bengal and Military, 9th Secunderabad Division—														
Civil Accounts	313	2,845	...	...	...	—2,532	...	...	...	...	...	...	}	...
Military Accounts	2,032	500	+2,532	...	...	...	...	...	...	...	...	...	}	
United Provinces of Agra and Oudh and Military, 9th Secunderabad Division—														
Civil Accounts	816	47,722	...	...	...	...	—46,906	...	...	...	...	...	}	—130
Military Accounts	48,252	1,476	+46,776	...	...	...	...	...	...	...	...	...	}	
Punjab and North-West Frontier and Military, 9th Secunderabad Division—														
Civil Accounts	16,689	43,481	...	...	...	...	...	—26,792	...	...	...	...	}	+713
Military Accounts	28,770	1,265	+27,505	...	...	...	...	...	...	...	...	...	}	
Burma and Military, 9th Secunderabad Division—														
Civil Accounts	540	8,272	...	...	...	...	...	...	—7,732	...	...	...	}	+23
Military Accounts	8,645	890	+7,755	...	...	...	...	...	...	...	...	...	}	
Bihar and Orissa and Military, 9th Secunderabad Division—														
Civil Accounts	37	9,088	...	...	...	...	...	...	...	—9,051	...	...	}	...
Military Accounts	9,088	37	+9,051	...	...	...	...	...	...	...	...	...	}	
Central Provinces and Berar and Military, 9th Secunderabad Division—														
Civil Accounts	452	35,172	...	...	...	...	...	...	...	...	—34,720	...	}	...
Military Accounts	35,478	758	+34,720	...	...	...	...	...	...	...	...	...	}	
Carried over Civil Accounts	1,14,58,283	25,44,00,150	—3,74,00,214	—1,25,83,809	—7,44,84,670	—19,26,148	—3,33,81,725	—7,61,90,052	—81,918	—10,80,006	—52,42,284	—5,71,041		—24,29,41,867
Carried over Military Accounts	25,37,39,669	1,07,66,850	+24,29,72,819	...	...	...	...	...	...	...	...	...		+24,29,72,819
Carried over Net	...	...	+20,55,72,605	—1,25,83,809	—7,44,84,670	—19,26,148	—3,33,81,725	—7,61,90,052	—81,918	—10,80,006	—52,42,284	—5,71,041		+30,952

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1916—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward { Civil Accounts	1,14,58,283	25,44,00,150	*—3,74,00,214*	*—1,25,83,809*	*—7,44,84,670*	*—19,26,148*	*—3,33,81,725*	*—7,61,90,052*	*—81,918*	*—10,80,006*	*—52,42,284*	*—5,71,041*	*—24,29,41,867*
Military Accounts	25,37,39,669	1,07,66,850	+24,29,72,819	...	...	...	...	...	...	...	...	...	+24,29,72,819
Net	...	...	+20.55,72,605	*—1,25,83,809*	*—7,44,84,670*	*—19,26,148*	*—3,33,81,725*	*—7,61,90,052*	*—81,918*	*—10,80,006*	*—52,42,284*	*—5,71,041*	+30,952
Assam and Military, 9th Secunderabad Division—													
Civil Accounts	...	1,251	...	...	...	...	...	...	...	...	...	*—1,251*	...
Military Accounts	1,251	...	+1,251	...	...	...	...	...	...	...	...	...	
ACCOUNT BETWEEN—													
India and Military, Burma Division—													
Civil Accounts	2,98,854	4,50,966	*—1,52,112*	...	...	...	...	...	...	...	...	...	*—1,456*
Military Accounts	4,49,414	2,98,758	+1,50,656	...	...	...	...	...	...	...	...	...	
Madras and Military, Burma Division—													
Civil Accounts	13	62,998	...	*—62,985*	...	...	...	...	...	...	...	...	+177
Military Accounts	63,410	248	+63,162	...	...	...	...	...	...	...	...	...	
Bombay and Military, Burma Division—													
Civil Accounts	23,896	50,910	...	...	*—27,014*	...	...	...	...	...	...	...	*—43*
Military Accounts	28,040	1,069	+26,971	...	...	...	...	...	...	...	...	...	
Bengal and Military, Burma Division—													
Civil Accounts	48	4,336	...	...	...	*—4,288*	...	...	...	...	...	...	...
Military Accounts	4,345	57	+4,288	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, Burma Division—													
Civil Accounts	273	23,867	...	...	...	...	*—23,594*	...	...	...	...	...	*—150*
Military Accounts	23,768	324	+23,444	...	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier and Military, Burma Division—													
Civil Accounts	333	10,722	...	...	...	...	...	*—10,389*	...	...	...	...	*—1,142*
Military Accounts	11,933	2,686	+9,247	...	...	...	...	...	...	...	...	...	
Burma and Military, Burma Division—													
Civil Accounts	1,04,714	77,38,056	...	...	...	...	...	...	*—76,33,342*	...	...	...	+2,599
Military Accounts	*77,88,258*	1,52,317	+76,35,941	...	...	...	...	...	...	...	...	...	

Bihar and Orissa and Military, Burma Division—													
Civil Accounts	...	301	...	...	...	...	...	...	...	—301	...	...	+11
Military Accounts	312	...	+312	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military, Burma Division—													
Civil Accounts	1,027	4,830	...	...	...	...	...	...	...	...	—3,803	...	...
Military Accounts	4,043	240	+3,803	...	...	...	...	...	...	...	...	...	
Assam and Military, Burma Division—													
Civil Accounts	...	65	...	...	...	...	...	...	...	...	...	—65	...
Military Accounts	65	...	+65	...	...	...	...	...	...	...	...	...	
India and Military Supply—													
Civil Accounts	17,24,678	1,57,13,903	—1,39,89,225	...	...	...	...	...	...	...	...	...	—2,509
Military Accounts	1,57,19,390	17,32,674	+1,39,86,716	...	...	...	...	...	...	...	...	...	
Madras and Military Supply—													
Civil Accounts	9,96,289	75,37,811	...	—65,41,522	...	...	...	...	...	...	...	...	—413
Military Accounts	75,30,728	9,89,619	+65,41,109	...	...	...	...	...	...	...	...	...	
Bombay and Military Supply—													
Civil Accounts	17,25,971	85,11,396	...	...	—67,85,425	...	...	...	...	...	...	...	+3,273
Military Accounts	84,87,799	16,99,101	+67,88,698	...	...	...	...	...	...	...	...	...	
Bengal and Military Supply—													
Civil Accounts	2,96,061	19,11,864	...	...	...	—16,15,803	...	...	...	...	...	...	+1
Military Accounts	19,10,843	2,95,039	+16,15,804	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military Supply—													
Civil Accounts	8,15,354	1,88,82,278	...	...	...	...	—1,80,66,924	...	...	...	...	...	+1,438
Military Accounts	1,88,18,246	7,49,884	+1,80,68,362	..	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier and Military Supply—													
Civil Accounts	11,69,556	59,15,224	...	...	...	...	...	—47,45,668	...	...	...	...	+24
Military Accounts	59,05,799	11,60,107	+47,45,692	...	...	...	...	...	...	...	...	...	
Carried over { Civil Accounts	1,86,15,350	32,12,20,928	—5,15,41,551	—1,91,88,316	—8,12,97,109	—35,46,239	—5,14,72,243	—8,09,46,109	—77,15,260	—10,80,307	—52,46,087	—5,72,357	—30,26,05,578
Carried over { Military Accounts	32,04,87,313	1,18,48,973	+30,26,78,340	...	...	...	...	...	...	...	...	...	+30,26,58,340
Carried over { Net	...	...	+25,10,96,789	—1,91,88,316	—8,12,97,109	—35,46,239	—5,14,72,243	—8,09,46,109	—77,15,260	—10,80,307	—52,46,087	—5,72,357	+32,762

No. 102.—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year 31st March 1916 - *contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—*concld.*													
Brought forward { Civil Accounts	1,86,15,350	32,12,20,928	*—5,15,41,551*	*—1,91,88,316*	*—8,12,97,109*	*—35,46,239*	*—5,14,72,243*	*—8,09,46,109*	*—77,15,260*	*—10,80,307*	*—52,46,087*	*—5,72,357*	*—30,26,05,578*
Military Accounts	32,04,87,313	1,78,40,973	+30,20,38,340	...	...	...	...	...	...	...	...	...	+30,26,78,340
Net . .	...	...	+25,10,96,789	*—1,91,88,316*	*—8,12,97,109*	*—35,46,239*	*—5,14,72,243*	*8,09,46,109*	*—77,15,260*	*—10,80,307*	*—52,46,087*	*—5,72,357*	+32,762
ACCOUNT BETWEEN—													
Burma and Military Supply—													
Civil Accounts . . .	3,92,775	2,99,503	...	...	...	...	...	...	+93,272	...	...	...	} +224
Military Accounts . . .	2,99,289	3,92,337	*—93,048*	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military Supply—													
Civil Accounts . . .	69,576	1,16,922	...	...	...	...	...	...	...	*—47,346*	...	...	} *—60*
Military Accounts . . .	1,15,772	68,486	+47,286	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military Supply—													
Civil Accounts . . .	1,98,633	10,28,709	...	...	...	...	...	...	...	...	*—8,30,076*	...	} +53
Military Accounts . . .	10,28,808	1,98,679	+8,30,129	...	...	...	...	...	...	...	...	...	
Assam and Military Supply—													
Civil Accounts . . .	1,55,404	19,309	...	...	...	...	...	...	...	...	...	+1,36,095	} +1
Military Accounts . . .	18,985	1,55,079	*—1,36,094*	...	...	...	...	...	...	...	...	...	
India and Military Central War Accounts—													
Civil Accounts . .	70,03,946	1,10,51,789	*—40,47,843*	...	...	...	...	...	...	...	...	...	} *—4,20,137*
Military Accounts . .	1,05,15,421	68,87,715	+36,27,706	...	...	...	...	...	...	...	...	...	
Madras and Military Central War Accounts—													
Civil Accounts . . .	54,313	4,09,648	...	*—3,55,335*	...	...	...	...	...	...	...	...	} *—33,531*
Military Accounts . .	4,00,794	78,990	+3,21,804	...	...	...	...	...	...	...	...	...	

Bombay and Military Central War Accounts—														
Civil Accounts	42,88,632	2,78,73,931	...	...	*—2,35,85,299*	...	...	...	...	...	...	...	...	+6,44,172
Military Accounts	2,65,23,467	22,93,996	+2,42,29,471	...	...	...	...	...	...	...	...	...	...	
Bengal and Military Central War Accounts—														
Civil Accounts	49,808	1,51,594	...	...	...	*—1,01,786*	...	...	...	...	...	...	...	+2,109
Military Accounts	1,42,422	38,527	+1,03,895	...	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military Central War Accounts—														
Civil Accounts	95,119	29,88,560	...	...	...	...	*—28,93,441*	...	...	...	...	...	...	*—1,47,161*
Military Accounts	28,17,028	70,748	+27,46,280	...	...	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier and Military Central War Accounts—														
Civil Accounts	5,80,919	37,55,977	...	...	...	...	...	*—31,75,058*	...	...	...	...	...	*—66,278*
Military Accounts	37,41,750	6,32,970	+31,08,780	...	...	...	...	...	...	...	...	...	...	
Burma and Military Central War Accounts—														
Civil Accounts	2,28,362	17,89,326	...	...	...	...	...	...	*—15,60,964*	...	...	...	...	+1,567
Military Accounts	15,70,418	7,087	+15,62,531	...	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military Central War Accounts—														
Civil Accounts	5,681	92,767	...	...	...	...	...	...	...	*—87,086*	...	...	...	*—1,721*
Military Accounts	86,130	705	+85,365	...	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military Central War Accounts—														
Civil Accounts	48,841	6,40,299	...	...	...	...	...	...	...	...	*—5,91,458*	...	...	+31,993
Military Accounts	6,63,830	40,379	+6,23,451	...	...	...	...	...	...	...	...	...	...	
Assam and Military Central War Accounts—														
Civil Accounts	5,837	1,21,411	...	...	...	...	...	...	...	...	...	*—1,15,574*	...	*—172*
Military Accounts	1,21,012	5,610	+1,15,402	...	...	...	...	...	...	...	...	...	...	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY — Civil Accounts	3,17,93,196	37,15,60,673	*—5,55,89,394*	*—1,95,43,651*	*—10,48,82,408*	*—36,48,025*	*—5,43,65,684*	*—8,41,21,167*	*—91,82,952*	*—12,14,739*	*—66,67,621*	*—5,51,836*	*—33,97,67,477*	
Military Accounts	36,85,32,439	2,87,21,141	+33,98,11,298	...	...	...	...	...	...	...	...	...	+33,98,11,298	
Net	...	...	+28,42,21,904	*—1,95,43,651*	*—10,48,82,408*	*—36,48,025*	*5,43,65,684*	*—8,41,21,167*	*—91,82,952*	*—12,14,739*	*—66,67,621*	*—5,51,836*	+43,821	

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year 31st March 1916—*concld.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND RAILWAYS—													
ACCOUNT BETWEEN—													
India and Railways—													
Civil Accounts	12,16,82,369	7,45,14,439	+4,71,67,930	...	...	...	...	...	...	...	...	...	} +8,60,959
Railway Accounts	7,50,91,496	12,13,98,467	*—4,63,06,971*	...	...	...	...	...	...	...	...	...	
Madras and Railways—													
Civil Accounts	8,14,91,593	3,98,59,926	...	+4,16,31,667	...	...	...	...	...	...	...	...	} *—1,13,677*
Railway Accounts	3,97,45,948	8,14,91,292	*—4,17,45,344*	...	...	...	...	...	...	...	...	...	
Bombay and Railways—													
Civil Accounts	15,81,11,220	8,85,31,760	...	...	+6,95,79,460	...	...	...	...	...	...	...	} +16,59,350
Railway Accounts	9,00,94,781	15,*0,14,891	*—6,79,18,967*	...	*—1,143*	...	...	...	...	...	...	...	
Bengal and Railways—													
Civil Accounts	8,90,43,336	7,70,66,873	...	...	...	+1,19,76,463	...	...	...	...	...	...	} +10,42,385
Railway Accounts	7,76,63,880	8,85,97,958	*—1,09,97,631*	...	...	+63,553	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Railways—													
Civil Accounts	4,76,49,583	2,41,74,038	...	...	...	...	+2,34,75,545	...	...	...	...	...	} +1,41,359
Railway Accounts	2,40,99,412	4,74,33,598	*—2,33,39,039*	...	...	...	+4,853	...	...	...	...	...	
Punjab and North-West Frontier Province and Railways—													
Civil Accounts	6,73,20,943	3,39,62,891	...	...	...	...	...	+3,33,58,052	...	...	...	...	} +1,00,591
Railway Accounts	3,40,56,020	6,73,13,481	*—3,32,57,461*	...	...	...	...	...	...	...	...	...	
Burma and Railways—													
Civil Accounts	2,15,96,376	1,54,78,419	...	...	...	...	...	...	+61,17,957	...	...	...	} *—66,106*
Railway Accounts	1,54,12,312	2,15,96,375	*—61,84,063*	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Railways—													
Civil Accounts	3,06,916	4,68,391	...	...	...	...	...	...	...	*—1,61,475*	...	...	} +6,147
Railway Accounts	4,68,490	3,00,868	+1,43,672	...	...	...	...	...	...	+23,950	...	...	
Central Provinces and Railways—													
Civil Accounts	8,50,785	53,50,337	...	...	...	...	...	...	...	...	*—44,99,552*	...	} +2,32,171
Railway Accounts	55,78,566	8,46,843	+47,31,723	...	...	...	...	...	...	...	...	...	
Assam and Railways—													
Civil Accounts	20,07,907	22,74,493	...	...	...	...	...	...	...	...	...	*—2,66,586*	} +72,382
Railway Accounts	23,44,154	20,05,186	+3,79,224	...	...	...	...	...	...	...	...	*—40,256*	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND RAILWAYS. Civil Accounts	69,00,61,028	36,16,81,567	+4,71,67,930	+4,16,31,667	+6,95,79,460	+1,19,76,463	+2,34,75,545	+3,33,58,052	+61,17,957	*—1,61,475*	*—44,99,552*	*—2,66,586*	+22,83,79,461
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND RAILWAYS. Railway Accounts	36,45,55,059	58,89,98,959	*—22,44,94,857*	...	*—1,143*	+63,553	+4,853	...	...	+23,950	...	*—40,256*	*—22,44,43,900*
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND RAILWAYS. Net	...	...	*—17,73,26,927*	+4,16,31,667	+6,95,78,317	+1,20,40,016	+2,34,80,398	+3,33,58,052	+61,17,957	*—1,37,525*	*—44,99,552*	*—3,06,842*	+39,35,561

No. 103.—ACCOUNT of Receipts and Disbursements on REMITTANCE ACCOUNT between ENGLAND and INDIA for the Year ended 31st March 1916.

Receipts.	India.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
HIS MAJESTY'S IMPERIAL GOVERNMENT—	£	£	£	£	£	£	£	£	£	£	£
Expenditure in India in connection with expeditionary Forces—											
To Europe	5,351,199	...	...	...	...	...	...	...	...	...	5,351,199
„ East Africa	567,545	...	...	...	...	...	...	...	...	...	567,545
„ Mesopotamia	3,621,429	...	...	...	...	...	...	...	...	...	3,621,429
„ Egypt	2,030,248	...	...	...	...	...	...	...	...	...	2,030,248
„ The Mediterranean	19,361	...	...	...	...	...	...	...	...	...	19,361
„ The Cameroons	...	...	...	...	...	...	...	...	...	...	...
„ Aden	...	...	...	...	...	...	...	...	...	...	...
„ Persia	5,720	...	...	...	...	...	...	...	...	...	5,720
„ Mauritius	39,801	...	...	...	...	...	...	...	...	...	39,801
„ not allocated to a particular Force	727,144	...	...	...	...	...	...	...	...	...	727,144
„ in connection with War Services not allocated to Expeditionary Forces	...	...	...	...	...	...	...	...	...	...	...
Moiety of receipts in India in connection with the despatch of Troops to Persia	467	...	...	...	...	...	...	...	...	...	467
Receipts in India on account of Pensions to out-pensioners of Chelsea Hospital	283	...	...	...	...	...	...	...	...	...	283
Enlistment of natives of India for service in the Colonies	...	...	...	...	...	...	...	...	...	...	...
Remittances to India from Asiatic Artillery at Hong-Kong and Singapore	75	...	...	...	...	...	...	...	...	...	75
Postal and Money Order Transactions in India	...	...	...	...	...	...	...	...	...	...	...
Little Basses Light Vessel Dues	...	124	380	1,117	...	...	459	...	...	...	2,080
Balances of Shipping Masters' Accounts	...	13	1,506	1,632	...	...	776	...	...	...	3,927
Hire of transports on behalf of the Commonwealth of Austria	5,240	...	...	...	...	...	...	...	...	...	5,240
Expenses in India in connection with the Indian Forces in North China	12,266	...	...	...	...	...	...	...	...	...	12,266
Indian Native Regiments lent for service in the Colonies	713	...	...	...	...	...	...	...	...	...	713
Share of Revenue of the Persian Gulf Radio Offices	780	...	...	...	...	...	...	...	...	...	780
Receipts on account of additional Indian troops lent for Service at Hong Kong in 1912	30,114	...	...	...	...	...	...	...	...	...	30,114
Recoveries on account of Allotments paid in England on behalf of British Soldiers including Territorials on the Indian Establishment	177,512	...	...	...	...	...	...	...	...	...	177,512
Surveying Persian Gulf	...	...	...	...	...	...	...	...	...	...	...
Receipts in connection with the employment of a Mountain Battery in Egypt	26	...	...	...	...	...	...	...	...	...	26
Lighting and Buoying in the Persian Gulf	...	...	...	...	...	...	...	...	...	...	...
Turco-Persian Frontier Commission	...	...	...	...	...	...	...	...	...	...	...
Manufacture of shells munitions	10,542	...	...	...	...	...	...	...	...	...	10,542
Insurance Premium on prize vessels cargo	...	...	43	721	...	...	...	...	...	...	764
Miscellaneous receipts—											
Civil	14,283	...	5	...	1,561	...	...	...	...	...	15,849
Military	131,386	...	...	...	...	...	...	...	...	...	131,386
Marine	7,209	...	...	...	...	...	...	...	...	...	7,209
TOTAL	12,803,343	137	1,934	3,470	1,561	...	1,235	...	...	...	12,811,680

HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—											
His Majesty's Coronation	...	...	...	...	...	...	...	...	...	...	...
Allotments of pay of British Soldiers	271	...	...	...	...	...	...	...	...	...	271
Allotments of pay, etc.--Indian Services	621,939	...	...	...	60	...	...	...	...	...	621,999
Family and Miscellaneous Remittances made by means of Rolls, etc.	132,506	...	...	...	...	...		...	...	...	132,506
Family Remittances, Indo-European Telegraph Department	1,625	...	...	...	...	...	...	...	...	...	1,625
East Indian Railway Company, Advances in England for purchase of Stores, etc.	547,903	...	...	...	...	...	...	...	...	...	547,903
South Indian Railway Company ditto	283,629	...	...	...	...	...	...	...	...	...	283,629
Bengal and North-Western Railway Company ditto	10,656	...	...	...	...	...	...	...	...	...	10,656
Great Indian Peninsula Railway Company ditto	943,892	...	...	...	...	...	...	...	...	...	943,892
Bombay, Baroda and Central India Railway Company (including Rajputana-Malwa Railway), Advances in England for purchase of Stores, etc.	292,222	...	...	...	...	...	...	...	...	...	292,222
Rohilkund and Kumaon Railway Company, Interest on new 4 per cent. Debenture Stock allocated to State Works	17,780	...	...	...							17,780
Stores shipped to India under Ordnance Factory Indents.	42,770	..	...	...	...	...	...	...	...	...	42,770
Stores supplied for War purpose	1,290,813	...	...	...	...	...	...	...	...	...	1,290,813
Enemy's ships employed by the Indian Government	227,777	...	...	...	...	...	...	...	...	...	227,777
Nickel supplied for coinage purposes	...	...	1,949	...	...	...	...	...	...	...	1,949
Hire of Transports, Canal Dues, Coal, etc.	326,640	...	...	...	...	...	...	...	...	...	326,640
Allotments of pay, etc.—British Services	285,811	...									285,811
Stores purchased in England chargeable to Provincial and Local Funds and to Native States—											
Civil	...	84,381	40,612	21,956	12,254	16,373	46,445	5,949	11,022	800	239,822
Railways	12,526	...	...	...	...	...	...	...	...	...	12,526
Twante Canal Project	...	...	...	...	...	...	7,697	...	...	...	7,697
Bills drawn by the Mission to the Court of Persia	113,000	...	...	...	...	...	...	...	...	...	113,000
Advances to Disbursing officers for pay of Sub-Medical Staff and patients of Indian Hospitals	60,905	...	...	...	...	...	...	...	...	...	60,905
Contributions by Ruling Princes and others to Relief Funds	5,787	5	20	...	532	...	467	2	884	33	5,728
Purchase of the "Empress of India"	1,667	...	...	...	...	...	...	...	...	...	1,667
Expeditionary Forces—Purchase of mules	143,407	...	...	...	...	...	...	...	...	...	143,407
Pay and Pensions paid in England, chargeable to Native States, Foreign Funds, etc.—											
Railways	...	...	...	...	...	...	...	...	...	..	...
Civil	312	2,457	476	1,222	...	...	751	1,291	761	...	7,270
National Health Insurance stamps for India	47,543	1	...	...	...	...	...	...	...	...	47,544
Gold received from India	...	...	...	...	...	...	...	...	...	...	...
General Provident Fund	253	...	...	...	...	...	1,453	...	...	...	1,706
Remittances for payment by War Office	...	...	...	...	...	...	...	...	...	...	...
Purchase and sale of wheat	2,169,240	...	...	...	...	...	...	...	...	...	2,169,240
Remittances of Indian in hospitals made by Indian Money Orders	4	...	...	...	...	...	...	...	...	...	4
Expenses of the Transport "Golconda"	19,016	...	...	...	...	...	...	...	...	...	19,016
Recoveries from British soldiers for purchase of Exchequer Bonds—War saving certificates	135	...	...	...	...	...	...	...	...	...	135
Sale of opium	...	...	...	128	...	...	...	...	...	...	128
Transfers through Currency or Gold Standard Reserve	1,000,000	...	...	...	...	...	...	...	...	...	1,000,000
Carried over	8,598,029	86,842	43,087	23,306	12,846	16,373	56,813	7,242	12,667	833	8,858,038
	12,803,343	137	1,934	3,470	1,561	...	1,235	...	...	...	12,811,680

No. 103—Account of Receipts and Disbursements on Remittance Account between England and India for the Year ended 31st March 1916—*contd.*

Receipts—*concld.*	India.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Total.
	£	£	£	£	£	£	£	£	£	£	£
Brought forward .	12,803,343	137	1,934	3,470	1,561	...	1,235	...	...	...	12,811,680
	8,598,029	86,842	43,087	23,306	12,846	16,373	56,813	7,242	12,667	833	8,853,038
Miscellaneous receipts—											
Civil	64,226	717	1,557	382	135	72	...	1,047	24	...	68,160
Military	45,167	...	...	...	...	...	...	...	...	...	45,167
Military Works Services	1,001	...	...	...	...	...	...	...	...	...	1,001
Marine	678	...	...	...	...	...	...	...	...	...	678
Railways	117	...	...	...	...	...	...	...	...	...	117
Postal and Telegraph	...	...	...	...	...	...	...	...	...	...	...
Total .	8,709,218	87,559	44,644	23,688	12,981	16,445	56,813	8,289	12,691	833	8,973,161
Total India £	21,512,561	87,696	46,578	27,158	14,542	16,445	58,048	8,289	12,691	833	21,784,841

ENGLAND:		
His Majesty's Imperial Government—		
Repayments by His Majesty's Treasury and other Public Departments in respect of—	£	
Expenditure incurred in India in connection with the Indian Force in North China	21,819	
Despatch of Troops to Mauritius	...	
Postal and Money Order transactions (receipts in excess of payments)	654,897	
Advances in India on account of the Emigration of Coolies, and of African Protectorates, and supplies to His Majesty's Ships on the East India Station	288,424	
Pensions paid in India to Out-pensioners of Chelsea Hospital	37,481	
Remittances paid in India on behalf of Officers and men of the Asiatic Artillery at Honkong and Singapore	10,108	
Expenses incurred in India in connection with the enlistment of Natives of India for service in the Colonies	184	
Moiety of expenditure in connection with Persian Gulf Radio Offices	1,917	
Indian Native Regiments lent for service in the Colonies	758	
Receipts from the Admiralty for teak shipped from India	7,994	
Miscellaneous advances made in India	197,570	
Expenditure incurred in connection with the employment of a Mountain Battery in Egypt	2,607	
Moiety of Expenditure in India in connection with the despatch of troops to Persia	5,741	
Moiety of Expenditure incurred in India in connection with Turko-Persian Frontier Commission	4,501	
Do. do. do. Lighting and Buoying the Persian Gulf	7,763	
Do. do. do. Surveying of the Persian Gulf	5,354	
Expenditure in India in connection with Expeditionary Forces :—		
To Europe	564,274	
„ East Africa	1,334,247	
„ Mesopotamia	7,297,275	
„ Egypt	1,963,387	
„ The Mediterranean	146,508	
„ Cameroons	10,427	
„ Aden	207,906	
„ Persia	93,536	
„ Mauritius	—18,457	
Not allocated to a particular Force	3,089,550	
War Services not allocated to Expeditionary Forces	1,318,280	
Hire of Transport on behalf of common wealth of Australia	850,000	
Munition supplied through the Railway Department	467,000	
Old Brass shipped from India and taken over by the Ministry of Munitions	72,000	
	18,648,050	
His Majesty's Indian Government—		
Estates remitted from India by Administrators-General by means of Bills on London	43 185	
Bengal and North-Western Railway Company : Transfer fees and miscellaneous refunds 1,002		
Bombay, Baroda and Central India Railway Company : Transfer fees and miscellaneous refunds 1,161		
East Indian Railway Company : Transfer fees and miscellaneous refunds (a)3,432,930		
Great Indian Peninsula Railway Company : Transfer fees and miscellaneous refunds 14,242		
South Indian Railway Company : Transfer fees and miscellaneous refunds 11,771		
	3,491,106	
Sale of Opium	107,766	
Purchase of Silver	...	
Subscriptions to the General Provident Fund	2,393	
Receipts on account of gold received from India	6	
Miscellaneous receipts	91,852	
Contributions by Ruling Princes and others to Relief Funds	1,500	
Enemy ships employed by the Indian Government	514,952	
Purchase and sale of Wheat	6,303,881	
Expenditure in connection with the Transport "Golconda"	2,356	
Receipts from Bank of England against deposit of Gold in India	2,000,000	
Receipt from the National Bank of Egypt in respect of Rupees sent from India to Egypt	100,000	
Remittances of Indians in Hospitals	6,116	
	12,665,113	
Total England . £		31,308,163
TOTAL RECEIPTS . £		53,093,004

(a) Includes £3,459,579 on account of Debenture Stock.

No. 103.—ACCOUNT of Receipts and Disbursements on Remittance Account between England and India for the year ended 31st March 1916—*contd.*

Disbursements.	India.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
HIS MAJESTY'S IMPERIAL GOVERNMENT—	£	£	£	£	£	£	£	£	£	£	£
Expenditure in India in connection with Expeditionary Forces—											
To Europe	5,726,741	...	...	..	...	...	...	...	...	...	5,726,741
„ East Africa	1,901,792	...	...	...	...	..	...	...	...	...	1,901,792
„ Mesopatamia	10,918,704	...	...	...	...	...	...	...	...	...	10,918,704
„ Egypt	3,993,635	...	...	...	...	...	...	...	...	...	3,993,635
The Mediterranean	165,869	...	...	...	...	...	...	...	...	...	165,869
„ Cameroons	10,427	...	...	...	...	...	...	...	...	...	10,427
„ Aden	207,905	...	...	...	...	...	...	...	...	...	207,905
„ Persia	99,256	...	..	...	...	...	...	...	...	...	99,256
„ Mauritius	21,344	...	...	...	...	...	...	...	...	...	21,344
Expenditure in India not allocated to a particular Force	3,816,697	...	...	...	...	...	...	...	...	...	3,816,697
Do. do. in connection with War services not allocated to Expeditionary Forces	1,331,538	...	...	...	...	...	...	...	...	...	1,331,538
Lighting and Buoying of the Persian Gulf	5,915	...	...	...	...	...	...	...	...	...	5,915
Manufacture of shells munitions	418,092	...	...	...	...	...	...	...	...	...	418,092
Refunds on account of allotments paid in England on behalf of British soldiers (including Territorials) on the Indian Establishment	4,384	...	...	...	...	...	...	...	...	...	4,384
Advances in India on account of the Emigration of Coolies, etc., and Supplies to H. M's. Ships on the East India Station—											
Civil	38,860	20,904	190,668	1,789	...	...	11,076	...	...	...	263,297
Military	21,610	...	...	...	...	...	...	...	...	...	21,610
Marine	50,839	...	...	...	...	...	...	...	...	...	50,839
Pensions paid in India to Out-pensioners of Chelsea Hospital	33,342	...	...	...	...	...	...	...	...	...	33,342
Ditto to Naval and Greenwich Hospital Pensioners	206	...	...	...	...	...	...	...	...	...	206
Enlistment of natives of India for service in the Colonies	707	...	...	...	...	...	...	...	...	...	707
Remittances paid in India on behalf of Asiatic Artillery at Hong-Kong and Singapore	8,372	...	...	...	...	...	...	...	...	...	8,372
Postal and Money Order Transactions	623,724	...	...	...	...	...	...	...	...	...	623,724
Little Basses Light Vessel Dues	...	2	...	19	...	...	3	...	...	...	24
Balances of Shipping Masters' Accounts	...	3	1,207	1,286	...	...	96	...	...	...	2,592
Expenses in India in connection with the employment of a Mountain Battery in Egypt	18	...	...	...	...	...	...	...	...	...	18
Additional troops lent for service at Hong-Kong in 1912	8,299	...	...	...	...	...	...	...	...	...	8,299
Turco-Persian Frontier commission	179	...	...	...	...	...	...	...	...	...	179
Indian Native Regiments lent for service in the Colonies	3,336	...	...	...	...	...	...	...	...	...	3,336
Share of expenditure of Persian Gulf Radio Offices	8,688	...	...	...	...	...	...	...	...	...	8,688
Expenditure in connection with Indian Forces in North China	24,108	...	...	...	...	...	...	...	...	...	24,108
Despatch of Troops to Mauritious	2,296	...	...	...	...	...	...	...	...	...	2,296
Hire of transports on behalf of the common wealth of Australia.	706,568	...	...	...	...	...	...	...	...	...	706,568
Moiety of expenditure in connection with the despatch of troops to Persia	11,854	...	...	...	...	...	...	...	...	...	11,854
Insurance premium on prize vessels and cargo	...	...	...	721	...	...	...	...	...	...	721
Receipts from Admiralty for teak supplied from India	...	...	...	...	...	...	7,994	...	...	...	7,994
Miscellaneous Payments—											
Civil	47,730	...	5,521	...	...	490	2,764	...	...	...	56,505
Military Works Services	2,265	...	...	...	...	...	...	...	...	...	2,265
Military	529,079	...	...	...	...	...	...	...	...	...	529,079
Marine	9,900	...	...	...	...	...	...	...	...	...	9,900
Railways	56	...	...	...	...	...	...	...	...	...	56
Total	30,754,335	20,909	197,396	3,815	...	490	21,933	...	...	...	30,998,878

No. 103—.ACCOUNT of Receipts and Disbursements on Remittance Account between England and India for the year ended 31st March 1916—*concld.*

Disbursements—*concld.*	India.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
	£	£	£	£	£	£	£	£	£	£	£
Brought forward	30,754,335	20,909	197,396	3,815	...	490	21,933	...	...	...	30,998,878
HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—											
Remittances of Indians in hospitals made by Indian money orders	6,080	...	...	...	...	...	...	...	...	...	6,080
Receipt from Bank of England against deposit of gold in India	...	...	2,000,000	...	...	...	...	...	...	...	2,000,000
Allotments of pay, etc., British services	659	...	...	...	...	...	...	...	...	...	659
Hire of Transports, canal dues, coal, etc.	4,667	...	...	...	...	...	...	...	...	...	4,667
Allotments of pay of British soldiers serving in India	1,349	...	...	...	...	...	...	...	...	...	1,349
Ditto Indian services	8,980	...	...	...	...	...	...	...	...	...	8,980
Family and Miscellaneous Remittances made by means of Rolls	10,767	...	...	...	...	...	...	...	...	...	10,767
Stores purchased in England chargeable to Provincial and Local Funds, etc.	...	150	...	...	...	...	1	...	...	...	151
Remittances by Administrators General	17	...	...	...	...	...	...	...	...	...	17
Sale of opium	...	...	...	107,894	...	...	...	...	...	...	107,894
South Indian Railway	...	...	...	...	...	...	...	...	...	...	...
Bombay, Baroda and Central India Railway Company. Advances for purchase of stores, etc.	1,161	...	...	...	...	...	...	...	...	...	1,161
Gold remitted from India	...	...	2	...	...	...	...	...	...	...	2
Expeditionary Forces—purchase of mules	26,643	...	...	...	...	...	...	...	...	...	26,643
Twante Canal Project—Burma	...	...	...	...	...	...	11	...	...	...	11
East Indian Railway Company—advances for purchase of stores, etc.	3,459,580	...	...	...	...	...	...	...	...	...	3,459,580
National Health Insurance contributions	1	...	...	...	...	...	...	...	...	...	1
GENERAL PROVIDENT FUND —											
Civil	343	506	320	123	125	130	302	24	20	184	2,077
Military	155	...	...	...	...	...	...	...	...	...	155
Railways	76	...	...	...	...	...	...	...	...	...	76
Postal and Telegraph	105	...	...	...	...	...	...	...	...	...	105
Purchase of "Loyalty" formerly "Empress of India"	162	...	...	...	...	...	...	...	...	...	162
Contribution by Ruling Princes and others to Relief Funds	33	...	...	...	...	...	...	...	...	...	33
Purchase and sale of wheat	5,058,968	...	...	...	...	...	...	...	...	...	5,058,968
Enemy's ships employed by the Indian Government	522,883	...	...	...	...	...	...	...	...	...	522,883
Transfers through Currency or Gold Standard Reserve	500,000	...	500,000	...	...	...	...	...	...	...	1,000,000
Rupees sent from India to Egypt	...	...	100,262	...	...	...	...	...	...	...	100,262
MISCELLANEOUS PAYMENTS —											
Civil	44,680	145	157,600	32	1,994	143	14	12	3	113	204,736
Military	78,929	...	...	...	...	...	...	...	...	...	78,929
Marine	2,074	...	...	...	...	...	...	...	...	...	2,074

Railways	409	...	...	...	...	...	...	...	...	...	...	409
Postal and Telegraph	29	...	...	...	...	...	...	...	...	...	...	29
Military Works Services	853	...	...	...	...	...	...	...	...	...	...	853
TOTAL	97,29,603	801	2,758,184	108,049	2,119	273	328	36	23	297		12,599,713
TOTAL INDIA £	10,483,938	21,710	2,955,580	111,864	2,119	763	22,261	36	23	297		43,598,591

ENGLAND:			
HIS MAJESTY'S IMPERIAL GOVERNMENT—			
Payments to His Majesty's Treasury and other Public Departments on account of—			
Advances by the War Office in respect of Indian Native Regiments lent for service in the Colonies			...
Additional Troops lent for service at Hongkong in 1912			7,637
Little Basses Light Vessel Dues			2,292
Balances of Shipping Masters' accounts			553
Recoveries of an allotments paid in England on behalf of British Soldiers (including Territorials) on the Indian Establishment			117,592
Miscellaneous			119,033
Motor Ambulance and air craft presented by Indian princes and others			68,747
			315,854
HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—			
Family and Miscellaneous Remittances by means of rolls, etc., including allotment of pay of British soldiers serving in India			931,395
Remittances by Administrators General			49,205
Bengal and North-Western Railway Company: Advances for purchase of Stores, etc.		11,658	
Bombay, Baroda and Central India Railway Company: Advances for purchase of Stores, etc.		292,222	
East Indian Railway Company:			
Advances for purchase of Stores, etc.	521,253		
Rental paid to the South Behar Railway Company	30,000		
		551,253	
Great Indian Peninsula Railway Company: Advances for purchase of Stores, etc.		958,134	
South Indian Railway Company: Advances for purchase of Stores, etc.		295,400	
Rohilkund and Kumaon Railway Company: Interest on new 4 per cent. Debenture Stock allocated to State Works		17,780	
			2,126,447
Purchase, etc., of "Empress of India" on behalf of the Maharaja Sindhia of Gwalior			1,505
National Health Insurance Stamps for India			60,184
General Provident Fund			1,672
Stores purchased in England chargeable to Provincial and Local Funds and to Native States			250,483
Stores chargeable to the Twante Canal Project, Burma			7,686
Nickel supplied for Coinage purposes			1,954
Bills drawn by the Mission to the Court of Persia in respect of advances made on Indian account			64,000
Pay and Pensions paid in England chargeable to Native States, Local Funds, etc.			7,214
Employment of enemy's ships			219,876
Miscellaneous payments to be brought to charge or recovered in India			88,390
Contributions by Ruling Princes and others to Relief Funds			17,566
Hire of Transports, Canal dues, coal, etc.			297,695
Stores supplied under war and Ordinance Factory Indents			1,326,156
Advances to Disbursing Officers for pay of Subordinate Medical Staff, etc., of Indian Hospitals			60,905
Purchase and sale of wheat			3,267,499
Purchase of Silver			643,200
Transport of Remounts			24,996
Purchase of Mules for war purposes			116,764
Expenditure in connection with the Transport "Golconda"			19,016
			9,583,808
TOTAL ENGLAND			9,899,662
TOTAL DISBURSEMENTS £			53,498,253

APPENDIX B-A.

Finance and Revenue Accounts

OF THE

Government of India.

ACCOUNT

OF

DISTRICT LOCAL FUNDS

FOR

1916-17.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Funds as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

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ACCOUNT of DISTRICT

Receipts.	India General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
Land Revenue—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Capitation Tax or house-tax	6,213	...	8,77,660	...	...	...	...	...	9,450	...	...	8,93,323
Rent of fisheries	...	...	2,11,516	1,65,827	784	...	...	...	120	...	...	3,78,247
Revenue due to canals	...	...	...	16,381	...	16,571	...	...	...	...	...	32,952
Miscellaneous	...	...	11,915	1,64,573	4	20,180	1,904	4,918	...	...	46,535	2,50,119
Local Rates—												
Cess on lands for expenditure on Roads, Schools, Hospitals, and general purposes	82,287	2,07,782	63,17,965	26,24,604	64,84,169	68,44,922	34,54,917	24,47,103	51,68,809	11,18,614	7,83,192	3,55,34,355
Miscellaneous	2,122	...	8,19,248	1,15,398	8,529	...	17,776	...	206	...	2	9,63,281
Interest—												
Interest on securities of District Funds—												
For Educational purposes	...	...	5,081	2,795	3,258	3,147	526	...	7[illegible]	371	...	15,248
For Medical purposes	...	...	4,810	5,219	3,805	27,167	1,628	...	777	...	...	43,406
For general purposes	...	...	...	...	...	...	...	...	...	5,237	...	5,237
Interest on arrear Revenues	...	...	9,716	1,736	27,896	...	...	...	35,220	...	...	74,568
Other items	6,368	...	4,08,706	5,672	244	52	1,052	...	71	...	...	4,22,165
Law and Justice—Courts of Law—												
Fees, Fines, and Forfeitures	...	...	56,644	162	2,238	...	201	...	19,871	200	...	79,316
Police—												
Receipts under Cattle Trespass Act	11,663	2,406	...	1,86,784	3,49,437	4,97,940	1,18,614	...	2,01,019	5,68,558	81,913	20,18,334
Other items	...	277	...	35	12,395	5,280	2,540	2,83,648	16,001	...	...	3,20,176
Ports and Pilotage sale-proceeds of vessels and stores	...	...	...	...	...	...	...	...	...	...	...	...
Education—												
Fees from Schools, general training, and special	8,283	7,301	3,80,697	1,79,479	46,487	3,53,565	3,02,972	...	44,469	6,655	18,829	13,48,737
Contributions	31,045	1,92,146	15,70,038	26,69,016	9,41,248	16,91,042	11,51,716	40,319	8,49,786	8,95,034	3,35,234	1,03,66,624
Income from Endowments	...	...	3,638	2,853	430	1,348	...	...	7	...	597	8,873
Miscellaneous—												
Sale of books	...	...	...	285	6,214	3,368	13	...	...	8	...	9,888
Examination Fees	...	...	...	171	301	...	...	...	124	...	289	885
Other Receipts	141	705	8,768	13,977	8,201	13,037	6,196	16,082	2,876	4,462	5,031	79,476
Medical—												
Hospital Receipts	1,971	...	1,348	4,623	145	13,345	7,039	...	12	...	1,062	29,545
Medicine sold by Civil Surgeon	199	...	3,136	616	...	5,086	2,785	...	...	...	...	11,822
Income from Endowments	877	...	3,501	2,735	3,185	22,279	4,593	...	533	...	582	38,285
Contributions	4,192	1,756	1,72,198	75,100	75,313	3,25,625	77,065	12,420	68,416	7,910	71,404	8,91,399
Miscellaneous—												
Other receipts	38	159	27,864	2,573	12,610	23,922	3,049	1,052	4,019	5,621	5,935	86,842
Sanitary fees and fines	...	...	35,922	10	1,530	277	2,611	...	5,329	...	3	45,682
Minor Departments—												
Botanical and other public garden receipts	81	1,351	...	9,667	...	4,906	44,403	...	...	2,464	...	62,872
Veterinary receipts	851	5,621	5,238	13,114	1,819	15,265	1,14,927	...	7,845	9,837	384	1,74,901
Receipts on account of Experimental Cultivation	...	...	...	1,090	10	591	381	...	...	2,595	...	4,667
Public Exhibition and Fairs	981	7	...	4,838	3,819	51,815	1,51,436	...	346	9,433	...	2,22,675
Contributions	...	...	...	46,330	...	1,816	...	71,157	...	...	...	1,19,303
Miscellaneous	1,897	931	1,015	2,168	213	5,416	25,561	463	4,813	492	1,031	44,000
Carried over	1,59,209	4,20,442	109,36,624	63,17,831	79,94,284	99,47,962	54,93,995	28,77,162	64,40,180	26,37,491	13,52,023	5,45,77,203

LOCAL FUNDS for the Year ended 31st March 1916.

Disbursements.	India General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds—												
Land Revenue	...	...	8,067	351	10	..	...	...	...	...	78	8,506
Local Rates	4	217	5,425	652	35,568	130	1,137	3,074	...	132	1,318	47,657
Land Revenue—												
Charges of District Administration	...	...	...	3,355	...	1,033	...	44,522	...	...	...	48,910
Miscellaneous	4	...	...	1,205	27	8	2,903	...	...	...	4,255	8,402
Local Rates—	...	...	...	...	1,49,864	...	4	99,223	...	...	5,181	2,54,272
Interest—												
Interest on Loans	...	...	1,022	28,881	11,282	12,135	607	...	15,383	...	...	69,310
Other items	...	...	13	5,547	...	...	516	...	...	...	...	6,076
General Administration—												
General Establishment of Local Funds	6,157	18,008	5,35,290	66,572	2,70,911	3,84,500	2,15,339	...	1,86,747	1,43,543	44,625	18,71,692
Law and Justice—												
Travelling allowance	...	...	...	...	2,067	...	...	...	...	...	...	2,067
Fees to pleaders	...	...	..	...	1,703	...	...	...	...	...	99	1,802
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	—
Police—												
Cattle-pound charges	4,058	577	...	5,710	21,032	1,73,090	45,900	27,796	22,548	1,95,122	...	4,95,833
Other charges	...	...	...	...	...	...	...	6,664	...	...	...	6,664
Refunds	51	...	...	...	519	8,160	2,237	1,368	247	1,088	...	13,670
Ports and Pilotage—												
Subsidies to Steam Boat Companies	...	...	...	...	10,895	...	...	...	...	...	...	10,895
Steam launch charges	...	...	...	...	...	...	...	...	..	...	...	...
Education—												
Grants to Universities	...	...	...	...	...	50	...	...	...	...	...	50
Inspection	1,140	6,034	...	—384	57,786	6,980	52,894	...	46,289	6,554	...	1,77,293
Schools, General—												
High Schools	...	...	2,71,165	...	...	33,435	73,002	...	...	...	...	3,77,602
Secondary „	6,886	61,158	6,77,582	10 286	1,22,859	6,35,521	5,32,327	...	1,75,345	1,53,729	66,386	24,42,0?9
Primary „	49,868	1,46,999	17,74,275	32,66,638	4,10,960	20,65,133	12,73,407	...	1,48,320	10,17,764	6,07,344	1,07,60,708
Contribution to Municipalities	...	...	...	...	...	...	...	16,528	...	...	...	16,528
School, Special—												
Training Schools	...	...	29,180	...	5,307	50,220	15,166	...	248	...	1,933	1,02,054
Technical „	...	...	15,124	5,978	54,429	...	32,486	...	707	...	2,203	1 10,927
Grants-in-aid	2,096	4,041	2	83,332	15.28,689	2,83,606	2,11,608	6,43,643	10,48,620	12,894	41,297	38,60,028
Scholarships	3,464	17,16.	78,881	1,24,787	74,263	69,940	90,856	...	27,326	1,809	15,773	5,04,266
Miscellaneous	785	4,493	15,002	99,003	1,46,285	5,801	32,614	...	1,46,638	2,654	11,558	4,64,833
Refunds	...	...	4,354	9,273	9,885	1,230	380	...	...	4,068	51	29,241
Contributions	...	...	...	8,446	...	6,207	...	...	...	...	...	14,653
Medical—												
Medical Establishment	322	...	45,156	46,093	42,356	...	8,016	...	1,19,796	...	24,121	2,85,865
Hospitals and Dispensaries	17,674	46,170	11,76,316	1,66,648	5,29,890	9,50,671	5,93,541	2,81,829	3,66,572	1,57,834	2,07,008	44,94,153
Sanitation and Vaccination—												
Vaccine Establishment charges	1,852	11,976	1,58,616	1,43,996	12,851	1,54,805	96,031	1,12,934	8,629	98,971	21,326	8,21,987
Sanitation charges	1,746	2,595	6,02,129	32,800	1,67,216	1,22,120	20,276	7,454	95,026	30,644	5,817	10,87,823
Medical Schools	...	365	...	2,188	10,581	20	784	...	1,595	...	554	16,087
Plague and Epidemic charges	1,939	20	59,323	4,288	...	15,988	60,798	12,937	9,471	4,375	...	1,69,089
Other charges	2,588	...	1,19,501	23,959	40,637	64,921	4,601	5,777	1,04,950	2,209	9,872	3,79,015
Refunds	...	...	235	8,047	496	425	...	132	67	1	398	9,801
Contributions	...	...	...	1,14,501	...	45,265	...	...	...	...	...	1,59,766
Minor Departments—												
Public Exhibitions and Fairs	637	3,502	800	15,398	6,265	61,227	73,721	...	10,742	10,988	50	1,83,330
Veterinary and Stallion charges	3,090	30,592	34,943	87,697	87,183	1,52,159	2,48,504	1,45,797	95,805	54,846	42,563	9,83,179
Experimental cultivation	...	...	...	6,711	598	2,000	4,253	...	283	3,398	...	17,243
Botanical and other public gardens	...	3,503	...	23,870	...	10,903	99,958	...	...	3,914	...	1,42,148
Provincial Statistics	...	...	...	...	3,744	...	...	...	...	...	...	3,744
Miscellaneous	1,548	...	1,380	1,763	2,797	13,266	660	...	8,058	4,457	1,778	35,707
Contributions	...	...	...	5,316	...	...	...	...	...	...	...	5,316
Carried over	1,05,909	3,57,417	56,13,781	44,02,912	38,18,955	53,31,099	37,94,526	14,09,678	26,39,412	19,10,904	11,15,588	3,05,00,271

ACCOUNT of District

Receipts.	India General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward .	1,59,206	4,20,442	1,09,36,624	63,17,831	79,94,284	99,47,962	54,93,995	28,77,162	64,40,180	26,37,491	13,52,023	5,45,77,203
Superannuations and Pensions—												
Contributions for pensions and gratuities.	...	...	...	...	...	...	5,987	...	233	...	114	6,334
Stationery and Printing—												
Press Receipts . . .	...	...	...	...	3,108	...	107	40	3,927	...	...	7,182
Miscellaneous—												
Sale of old Stores and Materials	...	...	3,807	1,374	794	1,418	1,251	387	1,132	76	9	10,248
Sale of Nazul (Escheated buildings and lands). .	...	...	...	171	...	57	93	...	...	1,133	...	1,454
Rents	138	...	7,59,990	533	1,877	18,723	6,334	5,58,349	2,764	10,904	...	14,59,612
Rates and Taxes . . .	...	...	...	...	...	...	...	...	...	2,00,244	...	2,00,244
Contributions . . .	392	3,367	1,23,975	50,891	4,62,119	3,407	12,300	3,000	1,110	35,737	2,16,691	9,12,989
Other Miscellaneous Receipts.	4,999	3,680	1,50,027	19,121	33,799	57,138	55,235	3,962	11,188	8,765	2,273	3,50,187
Railways—												
Net Receipts . . .	...	...	7,06,717	...	73,654	...	...	...	9,659	...	...	7,90,030
Minor Works—												
Local Canal Receipts . .	1,713	13,543	...	...	15,776	...	62,692	...	...	...	...	93,724
Civil Works—												
Rent of buildings and lands (other than Nazul).	7	1,989	7,687	14,342	13,897	1,385	46,654	344	22,591	3,212	654	1,12,762
Sale of buildings and lands (other than Nazul).	...	14,109	21,984	1,363	516	8,067	39,850	75	5,862	3,781	286	95,884
Sale of Stores and Materials .	89	248	10,597	5,581	4,141	2,777	6,019	2,406	1,433	7,579	2,271	43,141
Canal and Ferry Receipts .	2,243	8,150	2,34,100	97,418	4,16,210	3,64,020	1,55,634	2,63,412	2,47,136	72,727	1,30,286	19,91,336
Tolls on roads . . .	26,652	...	16,59,982	2,82,115	5,006	1,06,519	749	...	7,363	...	...	20,88,386
Contributions . . .	51,400	82,167	28,95,409	8,47,354	7,02,463	3,95,263	12,85,023	6,32,042	5,35,387	7,45,686	3,52,626	85,24,820
Staging Bungalow Fees .	1,731	...	17,151	3,841	6,943	10,575	7,263	6,636	10,739	558	153	74,550
Sarai (Rest-house) Fees. .	252	4,607	978	3,591	...	5,244	15,415	...	561	1,448	197	32,293
Miscellaneous . . .	1,549	5,819	3,41,506	84,612	1,32,131	1,45,153	2,61,995	23,242	49,538	14,912	25,615	10,86,072
TOTAL REVENUE .	2,50,374	5,58,112	1,78,70,534	77,30,098	98,66,718	1,10,76,708	74,56,596	44,71,057	73,50,803	37,44,253	20,83,198	7,24,58,451
Debt, Deposits and Advances—												
Loans from Government .	...	...	44,000	18,000	25,000	...	...	...	50,000	...	...	1,37,000
Loans from the Public. .	1,000	...	(b) 12,43,862	...	...	...	...	...	...	...	...	12,44,862
Sale-proceeds of Investments .	...	...	7,57,245	909	...	2,051	...	...	...	...	...	7,60,205
Deposits	809	550	12,23,454	95,133	3,93,081	36,282	47,854	...	2,31,672	2,24,408	9,890	22,63,133
Advances	...	200	—2,29,468	26,337	3,71,236	63,186	5,811	6,493	3,77,437	2,37,274	2,390	8,60,896
TOTAL DEBT, DEPOSITS AND ADVANCES—	1,809	750	30,39,093	1,40,379	7,89,317	1,01,519	53,665	6,493	6,59,109	4,61,682	12,280	52,66,096
TOTAL RECEIPTS .	2,52,183	5,58,862	2,09,09,627	78,70,477	1,06,56,035	1,11,78,227	75,10,261	44,77,550	80,09,912	42,05,935	20,95,478	7,77,24,547
Opening Balance . .	82,336	3,01,080	86,72,253	29,96,453	30,22,041	(a) 76,84,330	38,90,575	39,04,124	22,04,698	(a) 17,75,906	5,72,481	3,51,06,277
GRAND TOTAL .	3,34,519	8,59,942	2,95,81,880	1,08,66,930	1,36,78,076	1,88,62,557	1,14,00,836	83,81,674	1,02,14,610	59,81,841	26,67,959	11,28,30,824

(a) Differs from last year's closing balance owing to corrections since made.
(b) Includes Rs. 15,000 on account of premium realized on the issue of Debenture of R5,00,000 for the Coimbatore District Board Railway.

Local Funds for the year ended 31st March 1916—*continued.*

Disbursements.	India.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	1,05,909	3,57,417	56,13,781	44,02,912	38,18,955	53,31,099	37,94,526	14,09,678	26,39,412	19,10,994	11,15,588	3,05,00,271
Superannuations, etc.—												
Pensions	447	811	21,389	14,982	35,358	6,192	838	4,995	39,137	16,635	232	1,41,017
Gratuities	...	100	6,855	1,462	314	707	2,410	240	138	426	3,467	16,109
Contribution to Provincial Revenues for Pensions	...	...	49,083	57,833	...	...	...	...	...	1,19,730	...	2,26,646
Donations to Service Funds	1,225	5,473	77,654	781	25,224	...	1,14,803	...	...	...	3,288	2,28,448
Provident Fund	...	...	...	...	...	38,011	...	...	17,990	...	...	56,001
Stationery and Printing—												
Purchase of Stationery	260	812	7,963	168	2,031	...	4,522	...	918	2,637	1,993	21,303
District Board Presses	...	...	...	16	5,698	...	...	...	20,296	...	86	26,096
Printing at Government Presses	...	...	1,188	...	...	...	16,816	...	...	15,984	...	33,988
Printing at Private Presses	284	1,728	68,846	16,531	24,107	...	...	4,585	18,378	6,134	1,683	1,42,276
Lithography	...	...	...	1,224	181	...	434	...	205	...	...	2,044
Miscellaneous—												
Rewards for destruction of dogs, wild animals, and snakes	2	84	859	11	142	100	1,896	...	2	123	9,208	12,427
Donations for charitable purposes	9	333	150	32,095	10	661	2,948	...	913	2,293	1,246	40,658
Contributions	1,500	60	25,388	16,363	1,604	37,188	18,9 4	5,012	...	410	3,700	1,10,129
Petty Establishments	2,180	1,063	4,32,022	25,778	1,349	6,459	21,783	2,55,138	897	5,119	3,314	7,55,102
Miscellaneous and unforeseen charges	605	1,305	95,923	40,308	22,369	18,807	47,406	...	14,314	5,345	3,149	2,49,531
Miscellaneous refunds	...	...	19,004	8,729	8,413	488	613	213	1,576	21,668	107	60,811
Famine Relief	...	...	...	...	2,94,148	...	5,381	...	61,792	...	...	3,61,321
Railways—												
Interest on Loans borrowed for Railway purposes	...	...	*1,63,175	...	...	...	...	...	...	...	...	1,63,175
Re-payment of ditto	...	...	1,24,030	...	...	...	...	...	...	...	...	1,24,030
Construction of Railways charged to Revenue	...	...	10,41,755	...	...	...	...	...	...	...	...	10,41,755
Miscellaneous Railway Expenditure	...	...	1,451	...	...	...	...	...	253	...	...	1,704
Minor Works—												
Works	...	...	...	...	133	...	3,926	26,806	...	...	...	30,865
Repairs	1,334	6,782	...	...	...	...	15,916	8,649	...	...	...	32,681
Establishment	403	4,636	...	...	1,119	...	10,383	4,669	...	...	...	21,210
Tools and Plant	...	...	...	...	...	...	23	323	...	...	...	346
(*Civil*) *Works*—												
(*a*) Buildings—												
New Works	14,689	79,895	9,03,003	3,82,776	2,46,573	15,97,142	9,25,761	79,832	3,71,521	4,76,596	4,645	50,82,433
Repairs	7,342	26,841	1,95,822	1,69,791	33,247	2,95,666	2,19,666	30,257	41,169	1,29,004	3,856	11,52,661
(*b*) Communications—												
New Works	19,382	7,498	20,26,343	7,59,973	21,43,911	10,94,328	8,63,776	8,52,915	23,86,340	2,19,958	3,47,731	1,07,22,155
Repairs	42,646	36,060	51,12,364	17,16,930	25,86,689	21,57,180	14,92,878	9,15,695	16,72,684	5,27,992	4,66,101	1,67,27,219
(*c*) Other public Improvements—												
New Works	2,172	773	9,56,880	2,12,035	5,61,854	4,991	87,553	6,34,794	2,40,702	1,56,540	1,62,573	30,20,867
Repairs	15,809	1,869	4,27,880	1,40,789	55,731	6,082	59,311	3,75,315	57,792	72,985	27,833	12,41,336
(*d*) Establishment	17,904	19,880	11,42,329	3,31,342	6,12,873	5,32,219	4,92,538	5,73,829	6,18,338	2,63,285	74,135	46,78,672
(*e*) Tools and Plant	910	45	1,30,339	—69,052	77,934	20,984	23,145	39,965	61,417	17,409	6,746	3,09,842
(*f*) Other charges	12,304	5,740	5 53,769	35,024	61,688	63,644	1,55,113	88,324	60,241	26,136	3,394	10,65,377
Contribution	...	...	...	51,144	...	...	...	...	...	...	...	51,144
TOTAL EXPENDITURE CHARGEABLE TO CURRENT INCOME	2,47,316	5,59,145	1,91,99,245	83,49,945	1,06,21,655	1,12,11,948	83,83,269	53,11,234	83,26,425	39,97,403	22,44,065	7,84,51,650
Railway Construction met from borrowed Funds	...	...	4,33,216	...	...	...	...	...	...	...	...	4,33,216
Debt, Deposits, and Advances—												
Repayment of loans from Government	...	...	2,012	56,381	16,654	23,029	5,809	...	74,681	...	...	1,78,566
Investments	...	...	9 22,054	7,941	17,270	28,125	...	...	...	92,566	...	10,67,956
Deposits	728	96	10,23,577	10,173	3,25,845	29,932	67,277	...	2,45,989	1,92,356	9,324	19,05,296
Advances	...	...	1,69,288	1,03,036	4,80,696	66,635	10,316	625	3,69,117	2,48,652	4,534	14,52,899
TOTAL DEBT, DEPOSITS, AND ADVANCES	728	96	21,16,931	1,77,531	8,40,465	1,47,720	83,402	625	6,89,787	5,33,574	13,858	46,04,717
TOTAL CHARGES	2,48,044 (*a*)	5,59,241 (*a*)	2,17,49, 392	85,27,476 (*a*)	1,14,62,120 (*a*)	1,13,59,668 (*a*)	84,66,671 (*a*)	53,11,859	90,16,212	45,30,977 (*a*)	22,57,923 (*a*)	8,34,89,583
CLOSING BALANCE	86,475	3,00,701	78,32,488	23,39,454	22,15,956	75,02,889	29,34,165	30,69,815	11,98,398	14,50,864	4,10,036	2,93,41,241
GRAND TOTAL	3,34,519	8,59,942	2,95,81,880	1,08,66,930	1,36,78,076	1,88,62,557	1,14,00,836	83,81,674	1,02,14,610	59,81,841	26,67,959	11,28,30824

(*a*) Differs from Book balance owing mainly to uncashed cheques.

* Includes Rs. 21,520 on account of payments to Sinking Fund of the Tanjore District Board Railway Debenture loan.

No. 1.—Detailed Account showing the Revenue Receipts, Working Expenses, and other Expenditure on account of District and Local Boards' Railways in India, during the year 1915-16. (Madras.)

Heads.	Tanjore District Board Railway.	Bezwada Masulipatam Railway.	Podanur Pollachi Railway.	Tenali Repalli Railway.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.
Gross Receipts:					
Coaching Traffic Earnings	7,23,085	2,74,014	48,586	2,966	10,48,651
Goods ditto	2,76,874	1,42,299	15,048	199	4,34,420
Miscellaneous Suspense	5,323	2,484	69	5	7,881
TOTAL GROSS RECEIPTS .	10,05,282	4,18,797	63,703	3,170	14,90,952
Working Expenses:					
Maintenance of Way, Works, and Stations .	66,247	39,029	...	...	1,05,276
Locomotive Expenses	2,23,523	80,066	512	841	3,74,182
Carriage and Wagon Expenses . . .	49,880	19,203		207	
Traffic Expenses	72,005	24,867	28,666	256	1,25,794
General Charges, Miscellaneous, and Suspense .	1,52,422	25,933	347	281	1,78,983
TOTAL WORKING EXPENSES .	5,64,027	1,89,098	29,525	1,585	7,84,235
Net Receipts .	4,41,255	2,29,699	34,178	1,585	7,06,717
Other Expenditure:					
Interest on loans borrowed for Railway purposes.	83,977	53,698	22,500	...	(a) 1,60,175
Repayment of ditto ditto. .	33,892	81,749	8,389	...	1,24,030
Net gain to the Board.	3,23,386	94,252	3,289	1,585	4,22,512
Capital at charge, 31st March 1916 . .	54,08,715	22,08,194	11,09,181	12,14,652	99,40,742
Percentage of net Receipts on Capital outlay (1915-16)	8·16	10·40	3·08	·13	7·11
Ditto ditto in 1914-15 . .	6·78	10·12	...	...	7·81
Ditto ditto in 1913-14 . .	7·1	8·8	...	...	7·62
Ditto ditto in 1912-13 . .	7·33	8·37	...	...	7·86
Ditto ditto in 1911-12 . .	7·33	7·66	...	...	7·42

(a) Exclusive of the interest of Rs. 3,000 paid by the Tinnevelly District Board on the loan raised for the Tinnevelly Tiruchendur Railway under construction.

No. 2.—Detailed Account of Miscellaneous Railway Expenditure of District and Local Boards in India for the year 1915-16. (Madras.)

Details.	Amount.
Surveys.	Rs.
Kistna District Board—Kistna District Board Railway Survey	55
Gudivada-Bhimavaram Railway Survey	—101
Nidadavole-Narasapur Railway Survey	—696
Madura District Board—Madura-Bodinayakanur Railway Survey	—1,626
Ramnad District Board—Sivaganga to Manamadura *vid* Tirupachetti Railway Survey	—367
Tanjore District Board—Tiruthirapundi-Vedaranyam Final Location Survey	—3
Tanjore-Tiruvadi Railway Survey	527
Mayavaram-Tranquebar Railway Survey	—247
Mannargudy-Tiruthirapundi Railway Survey	93
Tinnevelly District Board—Tinnevelly-Tiruchendur Final Locations Survey	—1,642
Guntur District Board—Repalli Viswesvaram Railway Survey	93
Other Items.	
Coimbatore District Board—Charges incurred in connection with the opening ceremony of Podanur Pollachi Railway	49
Expenses incurred for raising a debenture loan to meet the cost of the construction of Podanur Pollachi Railway	563
Tanjore District Board—Proportionate cost of the Executive Engineer's bungalow at Kariyapatnam which is to be finally treated as rest house	3,700
Establishment, etc., charges incurred by the District Board of Tanjore	868
Tinnevelly District Board—Amount spent by the Board in connection with cutting the first sod of earth of the Tinnevelly Tiruchendur Railway line	185
TOTAL	1,451

No. 3.—Account of Expenditure on Railway Construction by Local Boards in India during, and to end of, the year 1915-16.

Heads.	Nidamangalam-Mannargudy Railway.	Podanur-Pollachi Railway.	Tenali-Repalli Railway.	Tanjore District Board Railway.	Bezwada-Masulipatam Railway.	Tinnevelly-Tiruchendur Railway.	Tiruthrapondi-Vedaranyam Railway.	Sura Mangalam Salem Railway.	TOTAL.
During the year 1915-16:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Outlay charged to Revenue	6,854	2,46,442	3,52,519	4,895	4,259	83,553	3,43,233	...	10,41,755
Outlay met from borrowings from the Public	...	74,872	...	...	...	...	2,40,000	1,18,344	4,33,216
Outlay met from borrowings from the Government	...	...	...	...	...	...	...	...	...
TOTAL	6,854	3,21,314	3,52,519	4,895	4,259	83,553	5,83,233	1,18,344	14,74,971
To end of the year 1915-16:									
Outlay charged to Revenue	4,63,095	(*b*) 3,87,308*	12,14,652	(*b*) 34,55,404	(*b*) 9,27,248	85,693	3,56,422	...	68,89,822
Outlay met from borrowings from the Public	...	(*c*) 7,21,873*	...	5,86,291	...	...	2,40,000	1,18,344	16,66,508
Outlay met from borrowings from the Government	...	...	...	(*c*) 9,03,925	(*c*) 12,80,946	...	...	...	21,84,871
TOTAL	4,63,095	11,09,181	12,14,652	49,45,620	22,08,194	85,693	5,96,422	1,18,344	1,07,41,201

* A sum of Rs. 6,55,390 shown against the head "Outlay charged to Revenue" in the statment for 1914-15 has been transferred during 1915-16 to the head "Outlay met from borrowings from the Public".

(*b*) Includes annuity payments and repayments of Government and Private loans.

(*c*) Reduced by the amounts referred to in remark (*b*) above.

No. 4.—CLASSIFIED ABSTRACT of EXPENDITURE by PUBLIC WORKS OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on CIVIL BUILDINGS—WORKS.

	Land Revenue Buildings.	Administration.	Minor Departments.	Educational.	Police.	Medical.	Public Works Buildings.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contribution.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	...	...	...	1,115	...	3,052	...	281	4,448	*1,000*	3,448
North West Frontier	...	...	...	2,213	...	...	.	...	2,213	...	2,213
Madras	...	...	...	1,881	...	12,810	...	4,723	19,414	...	19,414
Bombay	33,494	...	18,392	2,21,729	...	33,983	...	17	3,07,615	*6,798*	3,00,817
United Provinces of Agra and Oudh	5,307	...	2,590	5,50,722	1,363	2,74,961	1,297	64,277	9,00,518	*13,216*	8,87,302
Punjab	...	...	...	...	...	...	...	...	...	...	...
Burma	273	...	...	13,275	478	54,508	...	1,417	69,951	...	69,951
Assam	...	...	...	...	...	...	2,188	...	2,188	...	2,188
TOTAL	39,074	...	20,982	7,90,935	1,841	3,79,314	3,485	70,715	13,06,347	*21,014*	12,85,333

No. 5—CLASSIFIED ABSTRACT of EXPENDITURE by PUBLIC WORKS OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on REPAIRS to CIVIL BUILDINGS.

	Land Revenue Buildings.	Minor Departments.	Educational.	Law and Justice.	Police.	Medical.	Public Works Buildings.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contribution.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	...	...	220	...	...	332	...	114	666	*114*	552
Madras	...	...	313	...	...	872	...	399	1,584	...	1,584
Bombay	916	1,113	2,417	...	...	3,165	...	343	7,954	...	7,954
United Provinces of Agra and Oudh	50	329	38,663	...	1,131	58,966	1,722	3,632	1,04,493	...	1,04,493
Burma	...	...	1,784	195	245	15,056	...	1,139	18,419	...	18,419
Assam	...	...	..	...	...	...	2,026	...	2,026	...	2,026
TOTAL	966	1,442	43,397	195	1,376	78,391	3,748	5,627	1,35,142	*114*	1,35,028

No. 6.—CLASSIFIED ABSTRACT of Expenditure by Public Works Officers on Account of District and Local Boards on Roads and Other Works of Communication.

	Metalled Roads.		Unmetalled Roads.		Roads.										
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.	Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	...	2,993	...	14,532	...	...	...	...	1,113	11	...	213	18,862	*123*	18,739
Madras	11,146	1,321	...	1,892	...	...	50,000	...	...	...	50	11,550	75,959	*61,045*	14,914
Bombay	49,605	1,06,665	2,443	82,971	54,155	4,178	79,096	14,805	46,580	20,378	1,606	492	4,62,974	...	4,62,974
United Provinces of Agra and Oudh	4,37,578	1,11,752	1,63,850	1,14,251	...	14,905	11,199	8,474	26,930	27,124	...	2,504	9,18,597	*27,183*	8,91,414
Punjab	170	...	...	...	...	...	...	...	...	...	...	...	170	...	170
Burma	2,77,312	19,814	1,91,508	97,252	17,514	14,554	39,603	11,886	6,453	1,02,338	10,720	2,981	7,91,935	...	7,91,935
Central Provinces and Berar	...	5,816	89	6,307	...	638	...	...	...	...	...	...	12,850	...	12,850
Assam	2,589	...	23,521	88,249	...	...	...	...	3,276	6,472	...	...	1,24,107	*14,313*	1,09,794
Total	7,78,400	2,48,361	3,81,441	4,05,454	71,669	34,275	1,79,898	35,165	84,352	1,56,323	12,376	17,740	24,05,454	*1,02,664*	23,02,790

No. 7.—CLASSIFIED ABSTRACT of Expenditure by Public Works Officers on Account of District and Local Boards on Repairs to Roads and Other Works of Communication.

	Metalled Roads.		Unmetalled Roads.		Roads.										
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.	Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	109	10,534	13,049	13,159	...	...	...	...	692	442	...	...	37,985	*150*	37,835
Madras	3,369	8,753	19,348	10,972	...	...	...	920	...	...	280	...	43,642	*195*	43,447
Bombay	2,07,596	2,31,814	17,286	2,62,020	94,785	20,932	23,780	20,820	14,967	3,651	51,965	489	9,50,105	...	9,50,105
United Provinces of Agra and Oudh	12,00,143	1,82,110	38,002	49,801	1,122	4,302	1,147	27,082	24,492	23,457	25,347	1,071	15,78,076	...	15,78,076
Punjab	436	...	116	...	...	...	...	...	...	...	...	...	552	...	552
Burma	3,85,854	12,605	2,00,304	1,05,736	...	13,740	59,625	30,810	521	49,519	9,674	187	8,68,575	...	8,68,575
Central Provinces and Berar	...	10,622	259	...	...	870	...	1,503	...	...	...	...	13,314	...	13,314
Assam	3,384	14,442	73,200	70,991	...	...	501	418	6,336	13,759	121	...	1,83,161	*6,400*	1,76,761
Total	18,00,891	4,70,880	3,61,573	5,12,679	95,907	39,844	85,053	81,613	47,008	90,828	87,387	1,747	36,75,410	*6,745*	36,68,665

No. 8.—CLASSIFIED ABSTRACT of EXPENDITURE by PUBLIC WORKS OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to Towns.	Markets.	Paving and Streets.	Water-supply.	Sewerage and Drainage.	Miscellaneous.	Harbours.	GRAND TOTAL.	*Deduct Outlay from contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	...	47	...	1,286	...	355	...	1,688	*100*	1,588
Madras	...	...	...	2,478	...	435	...	2,913	...	2,913
Bombay	...	3,488	...	8,033	...	1,393	...	12,917	...	12,917
U. P. of Agra and Oudh . . .	...	...	...	134	1,622	...	...	1,756	...	1,756
Punjab	...	...	...	483	...	...	...	483	...	483
Burma	1,33,610	2,43,893	80,110	16,890	237	32,549	63,803	5,71,092	...	5,71,092
Assam	...	...	...	61,056	563	984	...	62,603	*15,154*	47,449
TOTAL .	1,33,610	2,47,428	80,110	90,360	2,422	35,719	63,803	6,53,452	*15,254*	6,38,198

No. 9.—CLASSIFIED ABSTRACT of EXPENDITURE by PUBLIC WORKS OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to Towns.	Markets.	Paving and Streets.	Water-supply.	Sewerage and Drainage.	Lighting.	Miscellaneous.	Harbours.	GRAND TOTAL.	*Deduct Outlay from contribution.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	...	58	...	250	...	...	208	...	516	...	516
Madras	...	...	...	11	...	..	...	...	11	...	11
Bombay	...	...	...	1,498	...	...	5,301	...	6,799	...	6,799
U. P. of Agra and Oudh .	1,902	...	...	200	1,689	...	199	...	3,990	...	3,990
Punjab	...	...	...	...	...	...	311	...	311	...	311
Burma	46,420	55,764	1,90,156	3,656	172	309	14,643	25,338	3,36,458	...	3,36,458
Assam	...	...	689	5,934	6	...	290	...	6,919	...	6,919
TOTAL .	48,322	55,822	1,90,845	11,549	1,867	309	20,952	25,338	3,55,004	...	3,55,004

No. 10.—CLASSIFIED ABSTRACT of Expenditure by Civil Officers on Account of District and Local Boards on Civil Buildings—Works.

Provinces.	Land Revenue.	Administration.	Police.	Educational.	Medical.	Minor Departments.	Public Works.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contribution.*	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General . . .	...	..	597	9,320	...	...	...	324	10,241	...	10,241
N.-W. Frontier . . .	...	250	...	37,468	28,332	1,001	664	9,367	77,682	*50,134*	27,548
Madras	...	12,054	...	4,59,468	2,91,341	...	41,962	78,764	8,83,589	...	8,83,589
Bombay	...	2,795	831	51,866	12,541	2,783	...	4,345	75,161	...	75,161
Bengal	...	45,818	10	42,385	88,039	18,724	46,858	4,741	2,46,573	...	2,46,573
U. P. of Agra and Oudh . .	1,018	506	43,530	6,06,914	17,810	5,111	1,441	20,244	6,96,624	*12,020*	6,84,604
Punjab	2,765	22,611	8,903	6,77,312	1,23,707	74,024	12,423	4,016	9,25,761	*1,85,475*	7,40,286
Burma	...	...	7,832	...	38	...	...	2,011	9,881	...	9,881
Bihar and Orissa . . .	...	43,635	668	34,148	1,76,072	3,073	83,168	30,757	3,71,521	...	3,71,521
Central Provinces and Berar .	...	22,398	32,835	3,55,370	5,460	47,708	...	12,825	4,76,596	...	4,76,596
Assam	...	1,112	...	...	383	...	...	963	2,457	...	2,457
Total .	3,783	1,51,179	95,256	22,74,249	7,43,723	1,53,024	1,86,516	1,68,357	37,76,086	*2,47,629*	35,28,457

No. 11.—CLASSIFIED ABSTRACT of Expenditure by the Civil Officers on Account of District and Local Boards on Repairs to Civil Buildings.

Provinces.	Land Revenue.	Administration.	Law and Justice.	Police.	Educational.	Medical.	Minor Departments.	Public Works.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contribution.*	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General . .	...	153	...	592	3,404	983	410	...	1,124	6,676	...	6,676
N.-W. Frontier . .	...	133	...	85	17,142	3,889	3,346	380	1,866	26,841	*3,334*	23,507
Madras . . .	10	2,822	...	...	89,472	34,651	...	22,785	44,498	1,94,238	...	1,94,238
Bombay . . .	186	4,243	...	907	1,32,628	18,536	3,579	...	1,758	1,61,837	...	1,61,837
Bengal . . .	...	8,670	...	...	3,704	8,910	200	10,110	1,653	33,247	...	33,247
U. P. of Agra and Oudh	...	119	...	39,809	1,44,958	1,851	831	1,015	2 590	1,91,173	...	1,91,173
Punjab . . .	9,936	5,331	1,507	12,497	1,06,137	33,892	23,488	13,376	13,502	2,19,666	*39,339*	1,80,327
Burma	...	...	...	7,975	371	1,450	...	...	2,042	11,838	...	11,838
Bihar and Orissa	...	4,876	...	128	9,775	10,878	380	12,699	2,433	41,169	...	41,169
Central Provinces and Berar . . .	...	4,974	...	19,903	69,011	229	6,588	...	28,299	1,29,004	...	1,29,004
Assam . . .	...	97	...	...	...	...	...	1,072	661	1,830	...	1,830
Total .	10,132	31,418	1,507	81,896	5,76,602	1,15,269	38,832	61,437	1,00,426	10,17,519	*42,673*	9,74,846

No. 12.—CLASSIFIED ABSTRACT of EXPENDITURE by CIVIL OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on ROADS and OTHER WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India General	...	...	...	...	...	...	...	...	...	...	...	520	520	...	520
North-West Frontier Province	...	3,707	390	1,002	...	...	...	...	...	2,399	...	...	7,498	*2,909*	4,589
Madras	4,93,320	5,14,270	76,032	73,131	18,537	45,482	20,998	32,479	5,80,807	64,729	14,642	15,967	19,50,384	*100*	19,50,284
Bombay	1,838	7,025	496	27,308	20,734	2,893	14,599	40,196	84,205	73,386	23,637	682	2,96,999	*17,730*	2,79,269
Bengal	4,45,559	80,556	3,65,646	4,53,136	45,662	1,61,768	88,200	1,21,731	2,02,589	1,36,992	15,170	26,842	21,43,911	...	21,43,911
United Provinces of Agra and Oudh	2,796	...	43,054	36,555	4,815	34,693	25,240	14,937	855	5,663	2,158	4,905	1,75,731	...	1,75,731
Punjab	2,16,901	3,33,707	27,803	2,37,749	...	...	...	...	6,752	30,227	9,742	725	8,63, 06	*4,18,800*	4,44,806
Burma	932	843	6,543	5,230	197	2,044	9,144	6,938	5,096	17,831	6,182	...	60,980	...	60,980
Bihar and Orissa	4,99,919	99,335	6,48,867	7,02,978	27,273	1,49,397	1,20 387	64,738	12,303	30,901	24,153	6,089	23,86,310	*25,184*	23,61,156
Central Provinces and Berar	...	33,150	44,802	9,944	15,125	5,126	9,241	5,103	38,844	39,699	5,396	678	2,07,108	...	2,07,108
Assam	11,467	18,926	16,496	1,62,700	...	...	4,202	276	4,071	5,332	160	...	2,23,624	*45,226*	1,78,398
TOTAL	16,72,732	10,91,513	12,30,129	17,09,733	1,32,343	4,01,403	2,92,071	2,86,388	9,35,522	4,07,159	1,01,240	55,468	83,16,701	*5,09,949*	78,06,752

No. 13.—CLASSIFIED ABSTRACT of EXPENDITURE by CIVIL OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on REPAIRS to ROADS and OTHER WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	...	...	...	3,326	...	...	...	...	...	1,235	...	100	4,661	*1,000*	3,661
North-West Frontier Province	3,865	2,084	13,105	13,737	...	...	...	1,415	...	1,854	...	...	36,060	...	36,060
Madras	33,62,009	11,75,281	1,89,549	67,155	19,459	21,262	33,011	5,706	75,266	39,681	58,170	22,173	50,68,722	...	50,68,722
Bombay	17,887	27,391	38,122	1,57,113	74,157	9,385	82,204	1,48,378	47,026	93,904	70,872	286	7,66,825	*11,367*	7,55,458
Bengal	8,29,636	1,60,484	3,93,245	3,47,081	46.874	2,08,886	1,71,427	2,95,995	31,055	29,131	4,916	67,959	25,86,689	...	25,86,689
United Provinces of Agra and Oudh	...	5,657	1,91,428	1,91,828	6,435	53,507	44,446	35,634	3,101	7,738	34,562	4,768	5,79,104	...	5,79,104
Punjab	5,46,297	4,47,342	86,736	3,65,049	...	...	...	...	4,453	38,592	2,789	1,068	14,92,326	*6,51,972*	8,40,354
Burma	2,127	3,192	4,636	12,445	1,031	2,415	7,724	802	682	9,619	2,247	200	47,120	...	47,120
Bihar and Orissa	6,06,599	54,362	3,19,265	2,85,978	16,092	1,08,291	1,02,442	86,951	15,556	41,078	29,793	6,277	16,72,684	...	16,72,684
Central Provinces and Berar	26,435	1,24,580	21,436	53,654	93,113	26,240	37,580	80,226	4,771	16,836	29,633	174	5,14,678	...	5,14,678
Assam	11,632	550	1,10,791	1,35,748	...	724	2,187	8,337	3,189	9,782	...	...	2,82,940	*13,109*	2,69,831
TOTAL	54,06,487	20,00,923	13,68,313	16,33,114	2,57,161	4,30,710	4,81,121	6,63,444	1,85,099	2,89,450	2,32,982	1,03,005	1,30,51,809	*6,77,448*	1,23,74,361

No. 14.—CLASSIFIED ABSTRACT of EXPENDITURE by CIVIL OFFICERS on account of DISTRICT and LOCAL BOARDS on Works of MISCELLANEOUS PUBLIC IMPROVEMENTS.

Provinces.	Improvements to Towns.	Markets.	Paving and Streets.	Lighting.	Water-supply.	Sewerage or Drainage.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General . . .	...	...	...	...	190	...	...	294	484	...	484
North-West Frontier Province	...	...	...	...	92	681	...	...	773	...	773
Madras	71,946	61,187	...	...	6,92,018	23,358	...	1,05,458	9,53,967	...	9,53,967
Bombay	704	2,376	...	...	1,90,148	173	...	5,717	1,99,118	*7,822*	1,91,296
Bengal	...	...	...	...	5,13,679	35,917	...	12,258	5,61,854	...	5,61,854
United Provinces of Agra & Oudh	...	...	200	...	2,942	...	...	93	3,235	...	3,235
Punjab	1,940	30,187	15,174	...	19,171	11,424	...	9,174	87,070	*1,054*	86,016
Burma	29,195	5,535	390	7,173	16,080	92	...	5,237	63,702	...	63,702
Bihar and Orissa . .	14,651	...	...	...	1,75,395	50,656	...	...	2,40,702	*1,200*	2,39,502
Central Provinces and Berar .	..	26,649	1,612	...	81,368	1,568	1	45,342	1,56,540	...	1,56,540
Assam . . .	500	1,492	...	...	95,413	635	...	1,930	99,970	*17,146*	82,824
TOTAL .	1,18,936	1,27,426	17,376	7,173	17,86,496	1,24,504	1	1,85,503	23,67,415	*27,222*	23,40,193

No. 15.—CLASSIFIED ABSTRACT of EXPENDITURE by CIVIL OFFICERS on account of DISTRICT and LOCAL BOARDS on Repairs to Works of MISCELLANEOUS PUBLIC IMPROVEMENTS.

Provinces.	Improvements to Towns.	Markets.	Paving and Streets.	Lighting.	Water-supply.	Sewerage or Drainage.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General . . .	285	...	...	...	987	10,923	...	3,098	15,293	*9,500*	5,793
North-West Frontier Province	...	...	...	...	461	349	...	1,059	1,809	...	1,809
Madras	16,353	25,574	...	...	1,74,607	432	...	2,10,903	4,27,869	...	4,27,869
Bombay . . .	702	1,507	...	1,541	1,26,368	192	13	3,667	1,33,990	*3,315*	1,30,675
Bengal	...	...	...	...	46,222	5,361	4,148	...	55,731	...	55,731
United Provinces of Agra & Oudh	...	...	...	...	700	790	...	602	2,092	...	2,092
Punjab . . .	493	2,511	35,448	1,047	5,399	2,582	...	11,515	59,000	*6,497*	52,503
Burma	7,652	1,599	...	10,282	12,904	1,730	...	4,690	38,857	...	38,857
Bihar and Orissa . . .	87	...	...	...	57,113	403	...	189	57,792	...	57,792
Central Provinces and Berar .	5,776	19,500	391	236	25,838	383	...	20,861	72,985	...	72,985
Assam . . .	...	4,196	...	...	14,423	874	...	1,421	20,914	...	20,914
TOTAL .	31,353	54,887	35,839	13,106	4,64,962	24,019	4,161	2,58,005	8,86,332	*19,312*	8,67,020

APPENDIX B-B.

Finance and Revenue Accounts

OF THE

Government of India.

Account of other Local Funds

FOR

1915-1916.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Funds as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

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ABSTRACT ACCOUNT of OTHER LOCAL FUNDS

(The details are given in the following

Receipts.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds.		IV. Miscellaneous. Funds.	Total.
			Presidency Funds.	Other Funds.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LAND REVENUE—						
Income from Land, the property of the Funds	4,37,451	1,16,681	36,32,460	5,55,044	67,177	48,08,813
STAMPS—						
Sale of Stamps	...	28,486	...	...	58,722	87,208
EXCISE—						
License Fees and Duties	21,010	...	...	...	1,415	22,425
Abkari Farms	...	12,318	...	...	5,44,724	5,57,042
PROVINCIAL RATES—						
Rates and Cesses on Lands	...	7,682	...	...	8,15,652	8,23,334
Miscellaneous	...	130	...	...	19,676	19,806
ASSESSED TAXES—						
Taxes upon Houses	4,29,323	4,76,751	...	...	22,606	9,28,680
Licenses on Trades and Professions	54,932	19,886	...	96,445	44,437	2,15,700
Chowkidari Tax	963	25,781	...	...	...	26,744
Octroi	10,81,007	1,28,127	...	...	...	12,09,134
Miscellaneous (including Taxes on Horses and Carriages)	2,04,115	29,978	...	...	...	2,34,093
Lighting rate	...	14,514	...	...	...	14,514
Water rate	...	8,152	...	...	...	8,152
REGISTRATION—						
Fees and Miscellaneous	263	1,283	...	...	4,294	5,840
INTEREST—						
Interest on Government Securities and other Investments	4,915	22,254	8,62,237	8,50,169	1,36,790	18,76,365
LAW AND JUSTICE—						
General Fees, Fines, and Forfeitures	342	3,302	...	...	4,543	8,187
Miscellaneous	...	...	...	...	42	42
Jails	...	...	...	...	143	143
POLICE—						
Border Military Police Reme Fund	...	...	...	...	5,36,262	5,36,262
Recoveries on account of Villag olice	...	...	...	...	2,47,413	2,47,413
Fees, Fines and Forfeitures	48,964	8,993	...	25,878	...	83,835
Unclaimed Property	358	3,502	...	...	...	3,860
Miscellaneous (including Cattle-pound receipts)	41,877	11,123	...	...	1,67,755	2,20,755
MARINE—						
Hire of Vessels	...	...	1,26,718	1,39,232	5,438	2,71,388
Sale-proceeds of Vessels and Stores	...	...	7,91,562	34,501	276	8,26,339
Pilotage receipts	...	...	2,66,332	2,67,276	4,18,975	9,52,583
Other Fees and Dues	...	...	1,41,69,936	71,16,246	2,82,783	2,15,68,995
EDUCATION—						
School Fees	538	13,575	...	...	2,85,439	2,99,552
Miscellaneous	...	12,937	...	...	1,08,827	1,21,764
MEDICAL—						
Hospital receipts (including sale of Medicines)	20,614	6,024	42	...	13,541	40,221
Miscellaneous	43,733	...	...	...	...	43,733
MINOR DEPARTMENTS—						
Agriculture—						
Public Gardens	28,783	19,547	...	...	...	48,330
Public Exhibitions and Fairs	...	932	...	...	...	932
Sanitation—						
Conservancy Tax and Fees	2,41,738	88,009	44,391	...	...	3,74,138
Sales of Manure, etc.	77,363	32,757	...	...	...	1,10,120
Water-supply—						
Sale of Water	1,68,695	19,554	1,98,503	1,41,080	...	5,27,832
Other receipts	37,956	2,756	...	...	...	40,712
SUPERANNUATION—						
Contribution towards Pensions, etc.	...	...	1,47,279	4,767	43	1,52,089
MISCELLANEOUS—						
Sales of old stores and Materials	11,048	797	62,450	32,051	187	1,06,533
Sales of Land and Houses	8,287	3,054	3,603	1,09,948	...	1,24,892
Contributions (including Grants-in-aid from Government)	6,81,394	3,57,217	7,280	2,08,753	3,02,706	15,57,350
Rents of Houses	1,42,756	39,622	10,13,060	5,78,009	23	17,73,470
Sales of Fruit, Grass, etc.	2,91,899	14,982	1,107	20,857	201	3,29,046
Miscellaneous	5,51,157	4,60,234	2,01,611	4,61,209	1,42,384	18,16,595
PUBLIC WORKS—						
Tolls and Ferries	7,772	61,291	55,21,960	2,05,218	938	57,97,179
Miscellaneous	8,469	3,618	44,07,173	...	5,18,789	49,38,049
DEPOSITS AND ADVANCES—						
Loans from Government	...	...	15,00,000	...	2,00,000	17,00,000
Loans by Public Subscription	...	...	1,98,30,240	1,00,000	...	1,99,30,240
Sale-proceeds of Investments	...	...	3,42,125	28,52,652	255	31,95,032
Stock Account	...	...	34,93,260	9,7 ,629	...	44,63,889
Other Deposits and Advances	50,061	96,109	59,78,389	33,74,293	1,11,353	96,10,205
TOTAL RECEIPTS . ₹	46,97,783	21,51,958	6,26,01,748	1,81,44,357	50,63,8 9	9,26,59,555
OPENING BALANCE(a) . ₹	13,00,591	10,52,478	73,45,409	20,30,092	26,48,398	1,43,76,968
GRAND TOTAL . ₹	59,98,374	32,04,436	6,99,47,157	2,01,74,349	77,12,207	10,70,36,523

(a) The difference between this and the closing balance of last year is explained in the detailed accounts.

for the Year ended 31st March 1916.

Accounts marked I to IV.)

Disbursements.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds. Presidency Funds.	III. Port Funds. Other Funds.	IV. Miscellaneous Funds.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
REFUNDS—						
Refunds of Taxes	79,091	30,815	33,764	10,176	1,846	1,55,692
Miscellaneous Refunds	29,153	3,994	...	2,055	20,082	55,284
CHARGES OF COLLECTION OF REVENUE—						
Excise Establishments	18,915	...	...	...	...	18,915
Rate and Cess collecting Establishments	81,607	33,935	3,699	...	2,219	1,21,460
Other collecting Establishments	14,778	24,562	14,35,053	11,57,911	4,001	26,46,305
STAMPS—						
Miscellaneous	...	2,896	...	...	736	3,632
REGISTRATION—						
Establishment	...	...	...	...	1,623	1,623
INTERESTS—						
Interest on Debt	55,310	275	1,05,43,047	23,78,997	6,838	1,29,84,467
GENERAL ADMINISTRATION—						
Establishments engaged in General Management and Accounts	2,91,785	1,36,066	10,52,722	3,88,451	3,42,852	22,11,876
Contributions towards Establishment in Government Offices	773	6,488	...	16,812	17,318	41,391
LAW AND JUSTICE—						
Criminal Courts	1,340	..	...	...	36,047	37,387
Jails	319	1,969	...	...	14,529	16,817
POLICE—						
Border Military Police Remount Fund	...	...	...	...	8,043	8,043
Village Police	...	...	...	...	5,28,756	5,28,756
Other Police	...	...	...	...	76,127	76,127
Executive Force	...	51,637	1,85,425	37,706	1,45,346	4,20,114
Miscellaneous (including Cattle-pounds)	11,577	7,486	40,520	55,769	1,67,162	2,82,514
MARINE—						
Dockyard and Port Establishments	...	...	22,95,413	6,35,180	85,470	30,16,063
Ship and Boat Establishments	...	...	52,875	2,84,398	36,247	3,73,520
Pilotage Establishments	...	...	1,68,605	1,10,264	3,47,927	6,26,796
Light-houses and Light-ships	...	...	95,757	99,758	...	1,95,515
Building, Purchase, and Repair of Ships	...	...	1,93,804	2,13,919	31,728	4,39,451
Miscellaneous	...	...	26,90,384	9,51,678	52,983	36,95,045
EDUCATION—						
Inspection	...	120	...	...	...	120
Colleges and Schools	14,089	56,901	...	...	2,38,697	3,09,687
Scholarships and Prizes	...	1,914	...	...	17,756	19,670
Grants-in-aid	37,600	28,847	...	...	34,516	1,00,963
Miscellaneous	377	1,545	...	...	1,25,002	1,26,924
MEDICAL—						
Professional Establishments	2,967	6,723	11,325	30,037	24,018	75,070
Hospitals and Dispensaries	2,82,970	1,61,913	59,819	21,108	1,44,447	6,70,257
Vaccination	12,222	5,187	...	...	3,752	21,161
Medical Schools	155	...	...	...	...	155
MINOR DEPARTMENTS—						
Public Gardens (Establishment and other charges)	2,07,474	46,816	...	...	1,920	2,56,210
Lighting (Establishment and other charges)	1,53,231	495	...	...	...	1,53,726
Cemeteries (Establishment and other charges)	59,273	...	...	...	...	59,273
Public Exhibitions and Fairs	...	46,225	...	...	...	46,225
Conservancy (Establishment and other charges)	16,20,317	4,74,415	62,388	16,189	13,047	21,86,356
Water-supply (Establishment and other charges)	2,29,372	1,65,178	46,850	35,124	...	4,76,524
Statistical Establishments	...	1,081	1,684	...	120	2,885
Veterinary charges (Establishment and other charges)	...	6,790	...	...	1,332	8,122
SUPERANNUATION—						
Pensions and Gratuities	24,590	4,933	4,23,991	1,48,298	33,442	6,30,254
MISCELLANEOUS—						
Rents, Rates and Taxes	11,023	9,726	10,74,124	2,19,352	7,268	13,21,493
Petty Establishments	1,53,096	15,703	...	23,522	7,472	1,99,793
Miscellaneous	2,91,547	2,84,728	12,60,584	5,37,070	15,88,392	39,62,321
PUBLIC WORKS—						
Supervising Establishment, Tools and Plant	15,843	31,848	3,63,714	2,30,755	1,36,714	7,78,874
Stock not chargeable to any particular work	...	...	...	33,291	...	33 291
Original Works—						
Buildings	2,36,736	31,377	27,53,872	5,01,660	1,83,266	37,06,911
Roads	21,101	1,06,149	4,04,019	2,01,395	1,31,152	8,63,816
Port Appliances	...	...	9,44,408	2,72,180	...	12,16,588
Other Works	1,45,794	71,520	1,31,36,626	10,48,564	1,13,636	1,45,16,140
Maintenance and Repairs—						
Buildings	73,094	28,051	1,61,884	1,01,180	9,586	3,73,795
Roads	3,10,562	19,605	1,22,744	93,356	1,09,207	6,55,474
Port Appliances	221	...	24,554	6,37,114	...	6,61,889
Other Works	58,759	10,450	35,88,642	1,55,781	1,80,645	39,94,277
Petty Construction and Repairs	31,141	2,15,594	48,485	85,377	10,158	3,90,755
DEPOSITS AND ADVANCES—						
Repayment of Loans from Government	37,028	1,981	5,22,445	1,98,292	12,677	7,72,423
Repayment of Loans from the Public	...	...	55,34,835	10,000	...	55,44,835
Investment in Government Securities or otherwise	11,091	31,366	16,58,303	23,02,053	24,300	40,27,113
Stock Account	...	...	28,41,380	9,28,943	2,604	37,72,927
Other Deposits and Advances	65,571	68,931	81,70,388	33,89,263	2,01,192	1,18,95,345
TOTAL DISBURSEMENTS R	46,91,892	22,36,235	6,20,08,132	1,75,57,978	52,94,198	9,17,88,435
CLOSING BALANCE R	13,06,482	9,68,201	79,39,025	26,16,371	24,18,009	1,52,48,088
GRAND TOTAL R	59,98,374	32,04,436	6,99,47,157	2,01,74,349	77,12,207	10,70,36,523

No. I.—ACCOUNT of CANTONMENT FUNDS for the Year ended 31st March 1916.

Receipts.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LAND REVENUE—												
Income from Land, the property of the Funds	...	40,843	5,885	90,773	13,030	1,25,337	80,352	29,397	4,402	46,650	782	4,37,451
EXCISE—												
License Fees and Duties	...	...	21,010	...	...	...	...	...	...	...	...	21,010
INCOME TAXES—												
Taxes upon Houses	473	32,160	81,897	70,393	14,261	65,200	1,05,331	13,667	6,864	36,731	2,346	4,29,323
Licenses on Trades and Professions	225	991	3,012	11,073	...	17,048	13,657	5,232	...	3,689	5	54,932
Chowkidari Tax	...	...	...	...	...	...	963	...	...	...	...	963
Octroi	3,000	1,17,983	...	1,74,014	...	2,24,970	3,65,880	...	...	1,95,160	...	10,81,007
Miscellaneous (including Taxes on Horses and Carriages)	...	21,513	17,502	18,679	1,219	17,868	67,117	8,323	272	51,436	186	2,04,115
REGISTRATION—												
Fees and Miscellaneous	...	...	263	...	...	...	...	...	...	...	...	263
INTEREST—												
Interest on Government Securities and other Investments	...	...	1,582	178	...	992	642	...	...	1,521	...	4,915
POLICE—												
Fees, Fines, and Forfeitures	5	5,965	6,093	7,898	1,361	15,216	9,984	1,851	412	...	179	48,964
Unclaimed Property	...	245	10	103	...	...	...	...	...	...	...	358
Miscellaneous (including Cattle-pound receipts)	943	966	4,167	2,720	1,447	15,900	5,573	2,590	348	6,819	404	41,877
EDUCATION—												
School Fees	...	...	...	538	...	...	...	...	..	...	...	538
LAW AND JUSTICE—												
General Fees Fines and forfeiture	...	...	342	...	...	...	...	...	...	...	...	342
MEDICAL—												
Hospital receipts (including sale of Medicines)	...	...	8,935	11,629	50	...	...	...	...	...	...	20,614
Miscellaneous	...	...	...	...	...	...	...	...	...	43,733	...	43,733
MINOR DEPARTMENTS—												
Public Gardens	...	1,211	237	4,643	...	10,317	4,719	3,801	...	3 855	...	28,783
Sanitation—												
Conservancy Tax and Fees	665	...	41,202	86,246	10,971	76,153	...	18,981	6,319	...	1,201	2,41,738
Sales of Manure, etc.	...	9,403	2,598	32,955	...	8,440	16,978	50	809	6,107	23	77,363
Water-Supply—												
Sale of Water	1,168	26,759	26,523	21,564	14,414	41,642	33,075	...		2,734	697	1,68,695
Other receipts	...	2,315	...	20,002	139	12,187	3,313	...	...	...	...	37,956
MISCELLANEOUS—								113				
Sales of old Materials	99	1,253	367	1,561	34	3,223	3,084		272	1,042	...	11,048
Sales of Land and Houses	...	8,287	...	...	...	...	...	...	...	...	...	8,287
Contributions (including Grants-in-aid from Government)	11,079	91,055	2,36,327	95,007	21,925	22,718	94,377	57,902	1,793	38,967	10	6,81,394
Rents of Houses	1,189	27,178	759	40,073	1,245	28,296	23,847	5,141	289	14,739	...	1,42,756
Sales of Fruit, Grass, etc.	1,518	19,842	8,369	36,466	12,307	1,01,891	73,215	9,464	717	27,148	962	2,91,899
Miscellaneous	2,313	37,917	47,709	82,950	19,930	1,97,460	75,970	38,429	5,967	42,438	74	5,51,157
PUBLIC WORKS—												
Tolls and Ferries	...	...	3,556	2,729	1,025	...	...	2	460	...	...	7,772
Miscellaneous	...	...	929	232	...	825	5,755	...	...	728	...	8,469
DEPOSITS AND ADVANCES—												
Other Deposits and Advances	...	1,421	8,249	11,530	1,160	2,893	6,638	414	1,000	16,655	101	50,061
TOTAL RECEIPTS . ₹	22,677	4,47,307	5,27,523	8,23,956	1,14,518	9,88,576	9,90,470	1,95,357	30,043	5,40,152	17,204	46,97,783
OPENING BALANCE . ₹	3,024	1,37,826	1,97,745	1,36,374	(a) 17,483	2,74 272	2,70,389	46,631	4,467	2,09,560	2,820	13,00,591
GRAND TOTAL . ₹	25,701	5,85,133	7,25,268	9,60,330	1,32,001	12,62,848	12,60,859	2,41,988	34,510	7,49,712	20,024	59,98,374

Disbursements.													
REFUNDS—													
Refunds of Taxes	...	1	8,002	666	2,747	42	4,285	38,801	139	... 27	24,409	...	79,091
Miscellaneous Refunds			583	18,972	1,516	28	1,944	2,773	2,555		804	...	29,153
CHARGES OF COLLECTION OF REVENUE—													
Excise Establishment	...		9,429	...	9,486	...	...	...	...	...	...	...	18,915
Rate and Cess Collecting Establishments	...		...	9,447	6,132	...	26,412	39,616	...	...	...	...	81,607
Other Collecting Establishments		319	...	...	5,469	3,472	...	...	4,279	793	...	446	14,778
INTEREST—													
Interest on Debt	...		...	21,670	3 240	116	240	...	...	...	30,044	...	55,310
GENERAL ADMINISTRATION—													
Establishments engaged in General Management and Accounts		2,790	27,014	21,033	46,674	9,998	73,209	66,030	16,009	1,314	26,621	1,093	2,91,785
Contributions towards Establishment in Government Offices	..		...	725	...	...	44	...	...	...	...	4	773
LAW AND JUSTICE—													
Criminal Courts	...		...	48	...	26	643	1	190	...	432	...	1,340
Jails	...		...	266	...	...	...	53	...	...	...	...	319
POLICE—													
Miscellaneous (including Cattle-pounds)		120	393	2,627	470	450	2,507	1,479	1,321	...	1,966	244	11,577
EDUCATION—													
Colleges and Schools	...		...	...	2,480	...	6,283	...	...	...	5,326	...	14,089
Grants-in-aid	...		1,320	5,230	2,302	84	2,484	11,194	...	...	14,986	...	37,600
Miscellaneous	...		...	...	...	...	...	...	377	...	...	...	377
MEDICAL—													
Professional Establishments	...		...	...	1,549	...	...	...	...	1,418	...	...	2,967
Hospitals and Dispensaries		359	15,255	32,928	56,145	6,983	50,429	68,390	8,438	2,031	42,012	...	2,82,970
Vaccination	...		461	538	2,606	284	3,254	2,555	432	85	2,007	...	12,222
Medical Schools	...		...	...	155	...	...	...	...	...	...	...	155
MINOR DEPARTMENTS—													
Public Gardens (Establishment and other charges)		893	34,718	8,691	28,710	4,992	57,997	43,870	7,774	347	19,161	321	2,07,474
Lighting (Establishment and other charges)	...		39 407	17,279	...	5,233		39,861	19,034	...	32,417	...	1,53.231
Cemeteries (Establishment and other charges)	...		...	...	...	...	59,273	...	...	...	...	...	59,273
Conservancy (Establishment and other charges)		7,088	1,54,867	1,38,937	3,76,412		3,01,492	3,09,518	85,293	18,052	1,75,291	8,466	16,29,317
Water-supply (Establishment and other charges)		126	6,301	61,097	28,539	44,901	66,269	39,964	2,036	...	9,227	225	2,29,372
Statistical Establishment	...		...	...	...	15,590	...	...	...	...	...	...	...
SUPERANNUATION—						...							
Pensions and Gratuities (including G. P. Fund)	...		1,477	2,885	3,526	267	5,025	7,222	528	289	3,371	...	24,590
MISCELLANEOUS—													
Rents, Rates, and Taxes		456	612	218	2,957		1,975	2,678	457	120	1,226	...	11,023
Petty Establishments		1,720	33,011	8,028	26,411	324	41,626	24,367	4,559	624	11,867	...	1,53,096
Miscellaneous		1,503	28,134	1,24,895	19,758	883	32,762	49,812	3,275	2,581	25,712	313	2,91,547
PUBLIC WORKS—						2,802							
Supervising Establishment, Tools and Plant	...		...	13,167	1,656		...	...	...	...	1,020	...	15,843
Original Works—						...							
Buildings	...		59,733	29,293	34,072		44,270	31,492	7,294	...	26,724	3,788	2,36,736
Roads	...		4,396	1,711	4,066	70	618	5,579	1,104	...	3,366	...	21,101
Other Works	...		13,482	19,987	8,940	261	33,882	58,898	4,510	...	5,949	...	1,45,794
Maintenance and Repair—						146							
Buildings		29	4,331	4,557	8,978		20,594	12,329	2,458	1,334	16,851	...	73,094
Roads		1,857	10,034	36,633	36,359	1,133	81,913	89,610	5,166	2,000	38,688	1,495	3,10,562
Port Appliances	...		...	...	221	6,807	...	...	...	...	...	...	221
Other Works	...		3,477	6,419	12,142	...	9,088	15,023	4,636	...	5,984	309	58,759
Petty Construction and Repairs		10	1,403	1,493	15,811	1,681	2,935	3,481	1,704	97	2,237	...	31,141
DEPOSITS AND ADVANCES—						1,970							
Repayment of Loans from Government	...		...	21,828	11,500		3,000	...	...	...	...	...	37,028
Investments in Government Securities	...		...	1,591	...	700	9,500	...	...	...	...	...	11,091
Other Deposits and Advances	...		873	7,034	27,822	...	3,341	6,661	342	...	17,812	526	65,571
						1,160							
TOTAL DISBURSEMENTS . R	17,271		4,58,663	6,19,893	7,88,851	1,10,403	9,47,294	9,71,757	1,83,910	31,112	5,45,510	17,228	46,91,892
CLOSING BALANCE . R	8,430		1,26,470	1,05,375	1,71,479	21,598	3,15,554	2,89,102	58,078	3,398	2,04,202	2,796	13,06,482
GRAND TOTAL . R	25,701		5,85,133	7,25,268	9,60,330	1,32,001	12,62,848	12,60,859	2,41,988	34,510	7,49,712	20,024	59,98,374

(a) Difference of Rs. 5 from last year's closing balance is due to subsequent adjustments.

No. II.—ACCOUNT of TOWN AND BAZAR FUNDS for the Year ended 31st March 1916.

Receipts.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.
LAND REVENUE—												
Income from Land, the property of the Funds	17,647	...	...	6,914	81,334	...	1,880	...	6,520	...	2,386	1,16,081
STAMPS—												
Sale of Stamps	...	...	28,486	...	...	...	...	...	...	...	...	28,486
EXCISE—												
Abkari Farms	...	...	12,318	...	...	...	...	...	...	...	...	12,318
PROVINCIAL RATES—												
Rates and Cesses on Lands	432	...	767	370	6,113	...	...	...	...	...	...	7,682
Miscellaneous	130	...	...	...	...	...	...	...	...	...	...	130
INCOME TAXES—												
Taxes upon Houses	19,570	958	...	4,384	...	3,39,752	...	1,08,956	...	...	3,131	4,76,751
Licenses on trades and professions	19,783	...	...	...	...	72	...	...	31	...	...	19,886
Chowkidari Tax	14,635	...	...	2,599	...	...	4,814	...	...	...	3,733	25,781
Octroi	1,11,307	9,600	7,083	137	...	...	...	...	...	...	...	1,28,127
Miscellaneous (including Taxes on Horses and Carriages)	5,931	318	3,200	2,093	...	...	...	15,325	...	...	3,111	29,978
Lighting rate	...	...	...	...	...	...	...	14,514	...	...	...	14,514
Water rate	...	...	...	...	...	...	...	8,152	...	...	...	8,152
REGISTRATION—												
Fees and Miscellaneous	12	...	1,271	...	...	...	...	...	...	...	...	1,283
INTEREST—												
Interest on Government Securities and other Investments	21,124	...	...	915	...	95	...	120	...	...	...	22,254
LAW AND JUSTICE—												
General fees, fines and forfeitures	...	...	3,302	...	...	...	...	...	...	...	...	3,302
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...
POLICE—												
Fees, Fines, and Forfeitures	2,951	...	172	604	...	...	...	5,093	...	...	173	8,993
Unclaimed Property	672	...	2,643	...	...	...	187	...	...	...	...	3,502
Miscellaneous (including Cattle-pound receipts)	2,951	...	169	91	...	...	173	6,225	...	1,109	405	11,123
EDUCATION—												
School Fees	4,982	...	325	169	...	2	...	8,097	...	...	...	13,575
Miscellaneous	12,933	...	...	4	...	...	...	...	...	...	...	12,937
MEDICAL—												
Hospital receipts (including sale of Medicines)	...	...	...	39	...	...	...	5,985	...	...	...	6,024
MINOR DEPARTMENTS—												
Public Gardens	19,000	...	...	30	...	...	...	...	...	517	...	19,547
Public Exhibitions and Fairs	...	...	...	...	...	932	...	...	...	...	...	932
Sanitation—												
Conservancy tax and Fees	16,212	...	32,619	2,438	...	...	...	36,157	...	155	428	88,009
Sales of Manure, etc.	488	...	235	1	...	32,033		...	...	...	...	32,757
Water-supply—												
Sale of water	8,294	...	11,260	...	...	...	...	...	...	...	...	19,554
Other receipts	2,565	...	...	...	...	...	...	...	...	...	191	2,756
MISCELLANEOUS—												
Sales of old Materials	577	5	127	57	...	...	10	...	...	19	2	797
Sales of Land and Houses	792	...	...	...	...	...	...	729	...	...	1,523	3,054
Contributions (including Grants-in-aid from Government)	51,791	100	18,263	3,873	9,156	...	...	2,58,114	...	8,000	7,920	3,57,217
Rents of Houses	10,079	137	537	8,068	120	19,443	901	5,217	...	120	...	39,622
Sales of Fruit, Grass, etc.	9,346	788	26	2	482	3,520	818	...	...	...	...	14,982
Miscellaneous	30,169	30	4,647	382	48,195	80,420	134	2,95,320	219	38	680	4,60,234
PUBLIC WORKS—												
Tolls and Ferries	...	...	...	...	666	...	...	60,625	...	...	...	61,291
Miscellaneous	2,607	...	...	...	1,011	...	...	...	...	...	...	3,618
DEPOSITS AND ADVANCES—												
Other deposits and advances	15,177	2,353	167	315	60,749	6,218	...	10 597	583	...	...	96,109
TOTAL RECEIPTS . R	4,02,157	14,289	1,27,617	28,485	2,07,826	4,82,487	8,917	8,39,226	7,303	9,958	23,693	21,51,958
OPENING BALANCE R	1,18,477	12,903	1,22,137	23,745	98,628	2,14,005	5,061	4,30,945	3,131	13,649	9,797	10,52,478
GRAND TOTAL . R	5,20,634	27,192	2,49,754	52,230	3,06,454	6,96,492	13,978	12,70,171	10,434	23,607	33,490	32,04,436

Disbursements.

REFUNDS—													
Refunds of Taxes	259	...	46	124	...	112	...	30,274	...	...	...		30,815
Miscellaneous Refunds	25	...	60	...	299	3,545	65	...	...	...	...		3,994
CHARGES OF COLLECTION OF REVENUE—													
Rate and Cess Collecting Establishments	4,532	...	893	631	...	27,717	...	162	...	...	...		33,935
Other Collecting Establishments	3,639	...	...	...	7,319	5,770	108	7,695	...	...		31	24,562
STAMPS—													
Miscellaneous	...	...	2,896	...	...	...	...	...	...	...	...		2,896
INTEREST—													
Interest on Debt	...	...	...	...	...	38	...	237	...	...	...		275
GENERAL ADMINISTRATION—													
Establishments engaged in General Management and Accounts	35,607	...	4,711	2,865	37,761	8,385	185	45,806	48	95	603		1,36,066
Contribution towards Establishments in Government Offices	...	...	6,488	...	...	...	...	...	...	...	...		6,488
LAW AND JUSTICE—													
Jails	...	...	1,969	...	...	...	...	...	...	...	...		1,969
POLICE—													
Executive Force	19,386	...	26,113	515	...	869	4,754	...	...	...	...		51,637
Miscellaneous (including Cattle-pounds)	1,658	...	108	88	...	3	429	4,532	...	488	180		7,486
MARINE—													
Light-houses and light-ships	...	...	...	...	...	...	...	...	...	...	...		...
EDUCATION—													
Inspection	120	...	...	...	...	...	...	...	...	...	...		120
Colleges and Schools	33,448	51	1,503	2,104	...	...	...	19,795	...	...	...		56,901
Scholarships and Prizes	1,433	...	...	141	...	340	...	...	...	...	...		1,914
Grants-in-aid	3,915	...	3,412	120	2,101	70	...	19,229	...	...	...		28,847
Miscellaneous	206	...	161	...	878	...	...	...	...	...	300		1,545
MEDICAL—													
Professional Establishments	3,087	...	...	...	3,636	...	...	...	...	...	...		6,723
Hospitals and Dispensaries	7,101	1,176	5,673	1,695	11,784	2,917	38	1,31,529	...	...	...		1,61,913
Vaccination	645	...	681	40	...	75	...	3,746	...	...	...		5,187
MINOR DEPARTMENTS—													
Public Gardens (Establishment and other charges)	37,963	1,670	778	344	657	2,034	41	...	...	3,236	98		46,816
Public Exhibitions and Fairs	685	...	...	...	350	1,625	...	43,565	...	...	...		46,225
Conservancy (Establishment and other charges)	53,305	5,738	16,247	8,993	...	2,14,328	120	1,67,087	66	717	7,814		4,74,415
Water-supply (Establishment and other charges)	26,192	410	...	141	...	...	139	1,37,617	...	...	679		1,65,178
Statistical Establishments	...	...	...	...	...	939	142	...	...	...	...		1,081
Lighting (Establishment and other charges)	...	327	...	...	...	...	168	...	...	...	...		495
Veterinary charges	...	...	...	...	4,786	...	...	...	1,107	897	...		6,790
SUPERANNUATION—													
Pensions and Gratuities	1,143	...	2,760	381	589	...	...	60	...	...	...		4,933
MISCELLANEOUS—													
Rents, Rates and Taxes	9,270	...	...	...	83	...	...	...	373	...	...		9,726
Petty Establishments	3,994	60	7,055	120	1,571	...	180	2,532	...	191	...		15,703
Miscellaneous	31,231	1,116	2,705	716	56,126	14,657	229	1,73,924	1	364	3,659		2,84,728
PUBLIC WORKS—													
Supervising Establishment, Tools and Plant	6,028	...	1,951	1,026	...	...	...	22,843	...	...	...		31,848
Stock not chargeable to any particular work	...	...	...	...	...	...	...	...	...	...	...		...
Original Works—													
Buildings	24,338	...	2,102	...	2,593	...	...	1,244	...	1,100	...		31,377
Roads	4,818	195	...	...	145	...	...	95,823	5,168	...	...		1,06,149
Other Works	20,378	...	...	...	43,013	...	5,000	106	2,143	880	...		71,520
Maintenance and Repairs—													
Buildings	9,811	...	1,252	1,797	14,768	...	31	...	...	195	197		28,051
Roads	3,793	...	3,427	5,901	...	...	...	...	...	1,605	4,879		19,665
Other Works	3,856	...	247	104	3,624	...	187	...	...	1,258	1,174		10,450
Petty Construction and Repairs	12,394	398	8,464	...	...	1,92,192	725	...	94	3	1,324		2,15,594
DEPOSITS AND ADVANCES—													
Repayment of Loan from Government	...	...	...	...	...	85	...	1,896	...	...	...		1,981
Investment in Government securities or otherwise	31,350	...	...	...	...	16	...	...	...	...	...		31,366
Other Deposits and Advances	17,709	4,440	6,304	...	14,765	6,284	274	11,126	533	100	7,396		68,931
TOTAL DISBURSEMENTS R	4,13,319	15,581	1,08,001	27,846	2,06,848	4,82,001	12,815	9,20,828	9,533	11,129	28,334		22,86,235
CLOSING BALANCE R	1,07,315	11,611	1,41,753	24,384	99,606	2,14,491	1,163	3,49,343	901	12,478	5,156		9,68,201
GRAND TOTAL R	5,20,634	27,192	2,49,754	52,230	3,06,454	6,96,492	13,978	12,70,171	10,434	23,607	33,490		32,04,436

No. III.—ACCOUNT of PORT FUNDS for the Year ended 31st March 1916.

Receipts.	Presidency Funds.				Other Funds.					
	Madras.	Bombay.	Calcutta.	Total.	Madras.	Bombay.	Bengal.	Burma.	Bihar and Orissa.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue—										
Income from Land, the property of the Funds	...	13,70,510	22,61,950	36,32,460	...	2,91,759	...	2,63,285	...	5,55,044
Assessed Taxes—										
License on Trades and Professions	...	...	...	...	...	...	...	96,445	...	96,445
Interest—										
Interest on Government Securities and other Investments	2,767	7,22,060	1,37,410	8,62,237	90,691	5,01,216	9,222	2,49,040	...	8,50,169
Police—										
Fees, Fines and Forfeitures	...	...	...	...	...	...	...	25,878	...	25,878
Marine—										
Hire of Vessels	...	67,411	59,307	1,26,718	...	35,275	19,847	84,110	...	1,39,232
Sale-proceeds of Vessels and Stores	...	7,91,562	...	7,91,562	...	12,228	...	22,273	...	34,501
Pilotage receipts	...	2,66,332	...	2,66,332	4,319	2,62,957	...	...	...	2,67,276
Other Fees and Dues	11,07,828	2,38,539	1,28,23,599	1,41,69,966	6,11,294	24,03,205	2,21,281	38,79,350	1,116	71,16,246
Medical—										
Hospital receipts (including sale of Medicines)	...	42	...	42	...	...	..	...	...	...
Minor Department—										
Sanitation—										
Conservancy Tax and Fees	...	...	44,391	44,391	...	...	...	...	...	...
Water-supply—										
Sale of Water	20,083	1,78,420	...	1,98,503	...	1,19,239	20,738	1,103	...	1,41,080
Superannuation—										
Contributions towards Pensions	...	1,47,279	...	1,47,279	4,565	202	...	...	...	4,767
Miscellaneous—										
Sales of old Materials	...	...	62,450	62,450	...	...	...	32,051	...	32,051
Sales of Land and Houses	...	3,603	...	3,603	...	92,898	...	17,050	...	1,09,948
Contributions (including Grants-in-aid from Government)	...	...	7,280	7,280	...	138	1,75,023	22,974	10,618	2,08,753
Rents of Houses	56,829	9,56,231	...	10,13,060	...	1,49,265	3,444	4,25,300	...	5,78,009
Sales of Fruit, Grass, etc.	...	1,107	...	1,107	...	20,857	...	...	...	20,857
Miscellaneous	12,955	...	1,88,656	2,01,611	1,52,293	2,67,999	5,943	34,965	9	4,61,209
Public Works—										
Tolls and Ferries	...	51,15,713	4,06,247	55,21,960	...	2,05,218	...	...	...	2,05,218
Miscellaneous	...	44,07,173	...	44,07,173	...	...	...	...	...	...
Deposits and Advances—										
Loans from Government	15,00,000	...	...	15,00,000	...	...	...	...	...	...
Loans by Public Subscription	...	(a) 88,86,440	1,09,43,300	1,98,30,240	1,00,000	...	...	...	...	1,00,000
Sale-proceeds of Investments	1,13,125	...	2,29,000	3,42,125	82,476	27,70,176	...	...	...	28,52,652
Stock Account	...	6,06,675	28,86,585	34,93,260	...	7,32,699	5,699	2,32,231	...	9,70,629
Other Deposits and Advances	...	59,78,389	...	59,78,389	78,956	24,30,108	1,697	8,63,532	...	33,74,293
Total Receipts R	28,13,587	2,97,37,486	3,00,50,675	6,26,01,748	11,24,594	1,02,95,439	4,62,894	62,49,587	11,743	1,81,44,257
Opening Balance R	6,09,951	63,58,717	3,76,741	73,45,409	5,39,780	4,13,780	1,92,564	8,83,968	...	20,30,092
Grand Total R	34,23,538	3,60,96,203	3,04,27,416	6,99,47,157	16,64,374	1,07,09,219	6,55,458	71,33,555	11,743	2,01,74,349

Disbursements.

REFUNDS—										
Refunds of Taxes	33,764	...	...	33,764	8,500	1,676	...	...	...	10,176
Miscellaneous Refunds	...	...	...	...	1,173	311	...	533	38	2,055
CHARGES OF COLLECTION OF REVENUE—										
Rate and Cess Collecting Establishments	3,699	...	...	3,699	...	...	...	...	...	...
Other Collecting Establishments	...	14,22,046	13,007	14,35,053	...	11,56,885	1,026	...	...	11,57,911
INTEREST—										
Interest on Debt	4,56,273	55,93,656	44,93,118	1,05,43,047	39,506	11,06,644	22,243	12,10,604	...	23,78,997
GENERAL ADMINISTRATION—										
Establishments engaged in General Management and Accounts	4,16,646	2,82,478	3,53,598	10,52,722	80,447	1,03,059	24,601	1,71,711	3,633	3,88,451
Contributions towards Establishment in Government Offices	...	...	...	...	...	16,812	...	...	...	16,812
POLICE—										
Executive Force	...	59,235	1,26,190	1,85,425	...	33,706	4,000	...	...	37,706
Miscellaneous (including Cattle-pounds)	...	...	40,520	40,520	...	...	...	55,769	...	55,769
MARINE—										
Dockyard and Port Establishments	...	2,18,433	20,76,980	22,95,413	1,32,440	58,279	8,760	4,35,701	...	6,35,180
Ship and Boat Establishments	...	52,875	...	52,875	12,819	53,470	34,564	1,81,755	1,790	2,84,398
Pilotage Establishments	...	1,68,605	...	1,68,605	6,016	1,04,248	...	...	...	1,10,264
Light-houses and Light-ships	...	15,748	80,009	95,757	17,066	50,429	31,097	...	1,166	99,758
Building, Purchase and Repair of Ships	...	1,93,804	...	1,93,804	...	17,534	1,28,186	68,199	...	2,13,919
Miscellaneous	52,808	1,57,899	24,79,677	26,90,384	1,78,494	1,13,818	69,477	5,85,114	4,775	9,51,678
MEDICAL—										
Professional Establishment	...	11,325	...	11,325	...	16,054	...	13,983	...	30,037
Hospitals and Dispensaries	...	49,883	9,936	59,819	...	9,175	...	11,933	...	21,108
MINOR DEPARTMENTS—										
Conservancy (Establishment and other charges)	...	...	62,388	62,388	...	16,189	...	...	...	16,189
Water-supply (Establishment and other charges)	...	46,850	...	46,850	...	33,240	1,672	212	...	35,124
Statistical Establishments	...	...	1,684	1,684	...	...	...	...	...	...
SUPERANNUATION—										
Pensions and Gratuities (Including General Provident Fund)	...	2,50,796	1,73,195	4,23,991	44,260	15,847	304	82,546	341	1,43,298
MISCELLANEOUS—										
Petty Establishment	...	...	...	...	...	...	...	23,522	...	23,522
Rents, Rates, and Taxes	...	5,59,689	5,14,435	10,74,124	...	28,755	150	1,90,447	...	2,19,352
Miscellaneous	...	8,95,954	3,64,630	12,60,584	1,93,937	2,05,027	...	1,38,106	...	5,37,070
PUBLIC WORKS—										
Supervising Establishment, Tools and Plant	30,743	...	3,32,971	3,63,714	46,733	87,787	18,421	77,864	...	2,30,755
Stock not chargeable to any particular work	...	...	...	...	...	33,291	...	...	...	33,291
Original Works—										
Buildings	5,11,680	19,08,429	3,33,763	27,53,872	10,954	4,69,149	..	21,557	...	5,01,660
Roads	29,105	3,65,309	9,605	4,04,019	...	1,60,909	...	40,486	...	2,01,395
Port Appliances	...	4,90,901	4,53,507	9,44,408	...	2,09,196	3,670	59,314	...	2,72,180
Other Works	12,62,445	59,88,279	58,85,902	1,31,36,626	1,62,165	6,42,470	81,302	1,62,627	...	10,48,564
Maintenance and Repairs—										
Buildings	...	68,426	93,458	1,61,884	6,622	44,353	3,093	47,112	...	1,01,180
Roads	...	63,288	59,506	1,22,744	...	69,721	...	23,635	...	93,356
Port and Appliances	...	...	24,554	24,554	...	4,46,306	15,026	1,75,782	...	6,37,114
Other Works	46,015	18,87,940	16,54,687	35,88,642	26,798	3,623	...	1,25,360	...	1,55,781
Petty Construction and Repairs	31,008	...	17,477	48,485	58,573	25,852	662	290	...	85,377
DEPOSITS AND ADVANCES—										
Repayment of Loans from Government	1,92,582	...	3,29,863	5,22,445	25,536	1,57,581	13,930	1,245	...	1,98,292
Repayment of Loans from the Public	...	10,00,000	(f) 45,34,835	55,34,835	...	10,000	...	...	...	10,000
Investment in Government Securities or otherwise	...	16,58,303	...	16,58,303	48,938	13,27,866	..	9,25 249	...	23,02,053
Stock Account	...	60,164	27,81,216	28,41,380	...	6,66,684	328	2,61,931	...	9,28,943
Other Deposits and Advances	...	57,48,587	24,21,801	81,70,388	78,956	24,52,774	657	8,56,876	...	33,89,263
TOTAL DISBURSEMENTS . ₹	30,66,768	2,92,18,852	2,97,22,512	6,20,08,132	11,79,933	99,53,670	4,63,169	59,49,463	11,743	1,75,57,978
CLOSING BALANCE . ₹	3,56,770	68,77,351	7,04,904	79,39,025	4,84,441	7,55,549	1,92,289	11,84,092	...	26,16,371
GRAND TOTAL . ₹	34,23,538	3,60,96,203	3,04,27,416	6,99,47,157	16,64,374	1,07,09,219	6,55,458	71,33.555	11,743	2,01,74,349

(a) Difference as compared with Appendix "D" is due to the inclusion of Rs. 23,86,440 representing the balancing of the loan of 1914 received during 1915-16.

(f) Includes ₹15,34,835 on account of (payments into) Sinking Fund for repayments of loans.

No. IV.—ACCOUNT of MISCELLANEOUS FUNDS for the Year ended 31st March 1916.

Receipts.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LAND REVENUE—												
Income from Land, the property of the Funds	...	...	1,379	...	60,000	...	...	...	5,798	...	...	67,177
STAMPS—												
Sale of stamps, etc.	...	...	58,722	...	...	...	...	...	...	...	...	58,722
EXCISE—												
Abkari Farms	...	...	5,44,724	...	...	...	...	...	...	...	...	5,44,724
License fees and duties	...	...	1,415	...	...	...	...	...	...	...	...	1,415
PROVINCIAL RATES—												
Rates and Cesses on Lands	...	...	25,814	...	56,531	...	...	...	2,10,331	5,22,976	...	8,15,652
Miscellaneous	...	...	19,670	...	...	...	...	...	6	...	...	19,676
ASSESSED TAXES—												
Taxes upon houses	...	...	...	...	...	...	...	...	22,606	...	...	22,606
License on Trades and Professions	...	...	...	...	...	...	...	...	44,437	...	...	44,437
REGISTRATION—												
Fees and Miscellaneous	...	...	4,294	...	...	...	...	...	...	...	...	4,294
INTEREST—												
Interest on Government Securities and other Investments	...	...	32,829	10,484	73,734	436	...	14,263	529	...	4,515	1,36,790
LAW AND JUSTICE—												
General fees, fines and forfeitures	...	...	4,543	...	...	...	...	...	...	...	...	4,543
Miscellaneous	...	...	42	...	...	...	...	...	...	...	...	42
Jails	...	...	143	...	...	...	...	...	...	...	...	143
POLICE—												
Border Military Police Remount Fund	...	...	...	...	...	...	11,801	...	...	...	...	11,801
Village Police	...	...	...	...	...	...	...	...	5,24,461	...	...	5,24,461
Fees, Fines, and Forfeitures	2,365	...	...	73,311	69,051	...	...	88,930	261	9,814	3,681	2,47,413
Miscellaneous (including Cattle-pound receipts)	1,695	4,555	100	1,50,476	...	...	9,873	...	1,052	...	4	1,67,755
MARINE—												
Hire of vessels	...	...	...	...	4,398	...	...	1,040	...	...	...	5,438
Sale proceeds of vessels and stores	...	...	...	...	...	...	...	276	...	...	...	276
Pilotage receipts	...	...	...	...	...	...	...	4,18,975	...	...	...	4,18,975
Other Fees and Dues	...	...	...	31,393	2,51,390	...	...	...	...	...	...	2,82,783
EDUCATION—												
School Fees	13,950	...	2,71,400	...	89	...		...	...	...	...	2,85,439
Miscellaneous	64,616	...	9,881	...	43	...	...	31,087	3,200	...	...	1,08,827
MEDICAL—												
Hospital receipts (including sale of medicines)	...	...	4,802	...	6,900	...	...	...	1,839	...	...	13,541
SUPERANNUATION—												
Pensions and Gratuities	...	...	43	...	...	...	...	...	...	...	...	43
MISCELLANEOUS—												
Sales of old materials	...	...	...	...	11	...	...	...	176	...	...	187
Contributions (including Grants-in-aid from Government)	50,000	...	77,139	...	14,960	11,335	...	22,300	1,24,722	...	2,250	3,02,706
Rents of Houses	...	...	...	...	...	...	...	...	23	...	...	23
Sale of fruit, grass, etc.	...	...	...	...	...	...	...	...	201	...	...	201
Miscellaneous	235	73,829	14,384	11,539	37	10,418	...	352	31,590	...	...	1,42,384
PUBLIC WORKS—												
Tolls and ferries	...	...	813	...	...	...	...	...	125	...	...	938
Miscellaneous	...	75,978	...	...	1,20,982	...	3,20,314	...	1,515	...	...	5,18,789
DEPOSITS AND ADVANCES—												
Loans from Government	...	...	...	...	...	...	...	...	2,00,000	...	...	2,00,000
Sale-proceeds of Investments	...	...	255	...	...	...	...	...	...	...	...	255
Other Deposits and Advances	...	...	42,951	...	...	...	...	165	68,237	...	...	1,11,353
TOTAL RECEIPTS . R	1,32,861	1,54,362	11,15,343	2,77,203	6,58,126	22,189	3,41,988	5,77,388	12,41,109	5,32,790	10,450	50,63,809
OPENING BALANCE . R	8,795	1,69,333	7,16,551	96,189	65,561	1,65,012	1,56,987	(a)1,35,042	8,16,187	(a)2,95,399	23,342	26,48,398
GRAND TOTAL R	1,41,656	3,23,695	18,31,894	3,73,392	7,23,687	1,87,201	4,98,975	7,12,430	20,57,296	8,28,189	33,792	77,12,207

Disbursements.

REFUNDS—												
Refund of Taxes	...	...	...	1,846	...	...	...	...	...	...	...	1,846
Miscellaneous Refunds	...	...	4,490	...	112	14,492	...	982	6	...	...	20,082
CHARGES OF COLLECTION OF REVENUE—												
Rate and Cess Collecting Establishments	...	...	2,219	...	...	...	...	...	...	...	...	2,219
Other Collecting Establishments	...	...	...	...	1,923	...	...	...	12,078	...	...	14,001
Stamps—Miscellaneous	...	...	736	...	...	...	...	...	...	...	...	736
Registration—Establishment	...	...	1,623	...	...	...	...	...	...	...	...	1,623
INTEREST—												
Interest on Debt	...	...	...	...	1,371	...	...	...	5,467	...	...	6,838
GENERAL ADMINISTRATION—												
Establishments engaged in General Management and Accounts.	2,045	...	48,503	99,658	98,580	...	...	74 976	19,090	...	...	3,42,852
Contribution towards Establishment in Government Offices.	...	...	17,318	...	...	...	...	...	...	...	...	17,318
LAW AND JUSTICE—Criminal Courts	...	...	35,987	...	..	...	...	...	60	...	...	36,047
Jails	...	...	14.529	...	...	...	...	...	...	...	...	14,529
POLICE—												
Border Military Police Remount Fund	...	...	...	...	...	...	8,043	...	...	...	...	8,043
Village Police	...	...	...	...	...	...	...	...	5,23,812	...	4,944	5,28,756
Other Police	...	...	...	...	76,127	...	...	...	...	...	...	76,127
Executive Force	2,352	...	1,18,484	...	3,258	8,159	...	...	...	13,093	...	1,45,346
Miscellaneous (including Cattle-pounds)	2,197	4,118	794	1,47,494	...	...	12,054	505	...	...	...	1,67,162
MARINE—												
Dockyard and Port Establishments	...	...	...	21,573	63,897	...	...	...	...	...	...	85,470
Ship and Boat Establishments	...	...	...	...	6,110	...	...	30,137	...	...	...	36,247
Pilotage Establishment	...	...	...	...	...	...	...	3,47,927	...	...	...	3,47,927
Building, purchase, and repair of ships	...	...	...	...	...	...	...	31,728	...	...	...	31,728
Miscellaneous	...	...	...	10,348	13,700	...	...	28,935	...	...	...	52,983
EDUCATION—												
Colleges and Schools	70,490	...	1,47,704	...	19,503	...	...	...	1,000	...	...	2,38,697
Scholarships and Prizes	...	...	...	...	14,440	...	...	1,032	314	...	1,970	17,756
Grants-in-aid	...	...	25,102	...	...	..	...	9,014	...	...	400	34,516
Miscellaneous	15,580	...	59,801	...	1,044	...	...	42,154	3,313	...	3,110	1,25,002
MEDICAL—												
Professional	1,785	...	...	...	...	...	...	...	22,233	...	...	24,018
Hospitals and Dispensaries	...	...	65,967	...	68,752	...	...	...	9,728	...	...	1,44,447
Vaccination	...	...	3,441	...	...	...	...	...	311	...	...	3,752
MINOR DEPARTMENTS—												
Public Gardens (establishments and other charges)	1,920	...	...	...	...	...	...	...	...	...	...	1,920
Conservancy (Establishment and other charges)	716	...	1,874	...	...	...	...	...	10,957	...	...	13,047
Veterinary (Establishment and other charges)	...	...	...	...	...	...	...	...	1,382	...	...	1,332
Statistical (Establishment and other charges)	...	...	120	...	...	...	...	...	...	...	...	120
SUPERANNUATION—												
Pensions and Gratuities (including G. P. Fund)	...	...	7,621	6,961	14,375	...	...	3,248	1,237	...	...	33,442
MISCELLANEOUS—												
Rents, Rates, and Taxes	...	...	2,698	1,383	3,187	...	...	...	...	...	...	7,268
Petty Establishment	3,327	...	...	...	...	...	...	...	4,145	...	...	7,472
Miscellaneous	...	1,16,155	2,95,403	15,865	1,10,199	1,50,000	2,99,180	3,572	68,230	5,29,818	...	15,88,392
PUBLIC WORKS—												
Supervising Establishment, Tools and Plant	...	...	33,982	...	1,271	...	...	...	1,01,461	...	...	1,36,714
Original Works—												
Buildings	...	...	1,04,141	...	...	...	...	...	79,125	...	...	1,83,266
Roads	...	...	...	...	...	...	...	...	1,31,152	...	...	1,31,152
Other Works	...	...	13,342	...	57,738	...	...	...	42,556	...	...	1,13,636
Maintenance and Repairs—												
Buildings	7,953	...	1,128	...	416	...	...	...	89	...	...	9,586
Roads	3,696	...	...	...	56,121	...	...	...	49,390	...	...	1,09,207
Other Works	7,580	...	11,084	...	1,60,696	...	...	...	1,285	...	...	1,80,645
Petty Construction and Repairs	300	...	2,724	...	2,496	...	...	...	4,638	...	...	10,158
DEPOSITS AND ADVANCES—												
Repayment of Loans from Government	...	...	...	...	5,940	...	...	...	6,737	...	...	12,677
Investment in Government Securities or otherwise	...	...	5,623	...	14,654	...	...	4,023	...	...	...	24 300
Stock Accounts	...	...	...	...	2,604	...	...	...	...	...	...	2,604
Other Deposits and Advances	13,288	...	1,15,700	...	...	40	...	182	71,982	...	...	2,01,192
TOTAL DISBURSEMENT . R	1,33,229	1,20,273	11,41,638	3,05,098	7,98,514	1,72,691	3,19,277	5,78,415	11,71,728	5,42,911	10,424	52,94,198
CLOSING BALANCE . R	8,427	2,03,422	6,90,256	68,294	—74,827	14,510	1,79,698	1,34,015	8,85,568	2,85,278	23 368	24,18,009
GRAND TOTAL . R	1,41,656	3,23,695	18,31,894	3,73,392	7,23,687	1,87,201	4,98,975	7,12,430	20,57,296	8,28,189	33,792	77,12,207

(a) Difference from last year's closing balance is due to subsequent adjustments.

APPENDIX C.

Finance and Revenue Accounts

OF THE

Government of India

Account of Municipalities

FOR

1915-1916.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the banking Accounts of such of these Municipalities as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

ACCOUNT of MUN

Receipts.	India, General.	North-West Frontier Province.	Madras.		Bombay.	Number of Item.
			Presidency Corporation.	District Municipalities.	Presidency Corporation.	
	Rs. (a)	Rs. (b)	Rs.	Rs. (b)	Rs.	
By Balance in hand at the close of last year	13,99,819	8,48,276	32,23,926	50,00,658	2,46,178	1
Revenue.						
A.—Municipal Rates and Taxes—						
1. Octroi *less* refunds	9,39,778	5,06,731	...	...	25,45,676	2
2. Tax on houses and lands	3,11,106	2,146	9,37,880	15,78,021	54,37,751	3
3. Tax on animals and vehicles	34,832	...	1,11,030	3,37,269	4,96,340	4
4. Tax on professions and trades	8,108	443	1,72,437	2,76,939	1,18,730	5
5. Tolls (on roads and ferries)	81,919	...	45,519	6,86,613	22,433	6
6. Water rate	17,632	1,942	6,08,540	7,75,115	23,10,993	7
7. Lighting-rate	...	...	1,17,073	...	...	8
8. Conservancy (including scavenging and latrine rates)	22,546	702	...	...	14,68,587	9
9. Other taxes	221	14	32,168	11,417	...	10
	13,66,142	5,11,978	20,24,647	36,65,374	1,24,00,510	11
B.—Realisations under special Acts—						
1. Pounds	11,634	513	...	616	...	12
2. Hackney carriages	15,749	1,806	...	...	1,697	13
3. Others	83	10	...	20,407	1,50,910	14
	27,466	2,329	...	21,023	1,52,607	15
C.—Revenue derived from Municipal property and powers apart from taxation—						
1. Rents of lands, houses, *sarais* (rest-houses), Dak bungalows, etc.	1,95,067	1,26,451	49,114	73,056	1,64,291	16
2. Sale-proceeds of lands and produce of lands, etc.	77,197	15,054	67,889	75,279	1,17,723	17
3. Conservancy Receipts (other than taxes and rates)	51,776	16,547	22,479	1,12,335	17,332	18
4. Fees and Revenue from Educational institutions	3,929	2,126	1,192	2,80,700	37,682	19
5. „ „ Medical institutions	613	100	594	14,849	...	20
6. „ „ markets and slaughter-houses	1,06,119	2,619	1,08,045	3,75,228	3,55,649	21
7. „ „ Tramways	...	...	...	...	54,630	22
8. Other fees	2,51,197	13,446	2,13,393	1,86,920	1,410	23
9. Fines under Municipal and other Acts	21,253	6,305	5,032	73,123	43,161	24
10. Interest on Investments—(i) General	7,254	1,787	46,788	28,589	2,76,145	25
(ii) Educational	...	...	...	3,735	1,396	26
(iii) Medical	30	25	2,953	8,892	...	27
11. Premium on Loans	...	...	...	...	...	28
	7,14,435	1,84,460	5,17,479	12,32,706	10,69,449	29
D.—Grants and Contributions (for general and special purposes)—						
1. From Government—(i) General	2,26,314	...	7,60,657	16,98,349	...	30
(ii) Educational	11,541	3,256	...	2,10,833	...	31
(iii) Medical	13,880	2,25,123	300	86,333	...	32
2. From Local Funds—(i) General	22,980	587	...	15,503	...	33
(ii) Educational	...	...	...	9,855	...	34
(iii) Medical	1,200	2,277	...	1,45,549	...	35
3. From other sources—(i) General	11,955	703	...	7,626	...	36
(ii) Educational	...	...	...	...	...	37
(iii) Medical	2,874	1,304	...	10,727	...	38
	2,90,744	2,33,250	7,60,957	21,84,778	...	39
E.—Miscellaneous—						
1. Recoveries on account of services rendered to private individuals	45,017	520	38,202	2,91,560	...	40
2. Other items	70,489	7,651	1,96,804	71,109	2,47,587	41
	1,15,506	8,171	2,35,006	3,62,669	2,47,587	42
Total Revenue	25,14,293	9,40,188	35,38,089	74,66,550	1,38,70,153	43
F.—Extraordinary and Debt—						
1. Sale-proceeds of Government Securities and withdrawals from Savings Bank	...	175	...	28,537	1,23,98,984	44
2. Loans—						
(a) From Government	...	...	...	1,34,380	...	45
(b) Raised in the open market	...	...	2,04,680	...	57,01,500	46
3. Realisations of Sinking Fund for repayment of loans	...	...	1,50,411	15,009	6,00,007	47
4. Advances—(a) Permanent	...	...	84	1,809	1	48
(b) Other	15,709	8,122	53,679	3,25,884	32,76,830	49
5. Deposits	3,64,056	20,458	6,89,030	4,79,241	2,89,55,784	50
Total	3,79,765	28,755	10,97,884	9,84,860	5,09,33,106	51
Total Receipts Rs.	28,94,058	9,68,943	46,35,973	84,51,410	6,48,03,259	52
GRAND TOTAL Rs.	42,93,877	18,17,219	78,59,899	1,34,52,068	6,50,49,437	53

(a) Includes Rs. 1,750 on account of the balance of the Shahdra Notified Area, Delhi.
(b) Difference from last year's closing balance is due to subsequent adjustments and corrections.

CIPALITIES for 1915-16.

Number of Item.	Bombay.	Bengal.		United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	District Municipalities.	Presidency Corporation.	District Municipalities.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	52,46,823	46,95,348	(b)21,44,613	34,73,701	(c)36,33,252	30,18,982	(b)14,33,315	11,72,984	4,27,219	3,59,65 094
2	25,48,137	...	...	31,42,669	38,66,639	...	23,312	8,86,834	...	1,44,59,776
3	10,12,242	43,83,957	16,30,735	4,28,841	3,02,172	18,76,828	6,14,770	1,22,435	1.00,153	1,87,39,037
4	2,24,902	1,84,246	2,25,227	98,669	43,767	1,09,482	1,25,649	63,084	17,187	20,72,684
5	17,745	7,84,840	84,291	1,83,168	1,997	...	25,827	84,935	...	17,59,461
6	2,83,083	...	83,943	1,63,684	6,646	2,45,401	57,757	41,944	27,935	16,96,877
7	12,16,028	20,35,386	6,88,436	5,57,579	60,074	9,96,552	1,18,949	3,14,481	32,207	97,33,914
8	9,161	8,15,620	1,92,294	...	...	4,02,613	...	...	5,711	15,42,472
9	5,83,829	7,67,229	10,92,020	68,473	2,921	15,00,202	3,10,143	2,67,362	61,851	61,45,895
10	2,16,856	...	4,13,713	8,49,535	9,874	...	1,94,456	1,43,438	16,935	18,88,627
11	61,11,983	89,71,278	44,10,659	54,92,618	42,94,090	51,31,078	14,71,863	19,24,544	2,61,979	5,80,38,743
12	71,049	...	41,196	76,313	27,739	21,025	29,944	92,473	24,538	3,97,040
13	2,474	18,736	14,122	45,904	19,928	47,335	7,672	4,303	307	1,80,038
14	1,714	1,88,812	53,923	18,618	8,769	20,587	4,433	19,605	1,994	4,89,865
15	75,237	2,07,548	1,09,241	1,40,835	56,436	88,947	42,049	1,16,385	26,839	10,66,943
16	1,63,422	1,09,128	1,19,337	6,23,304	3,38,294	1,43,844	26,701	1,49,313	8,196	22,89,518
17	2,91,979	9,26,681	17,050	1,59,631	2,12,483	20,786	8,349	72,237	129	20 62,467
18	87,086	6,727	29,845	2,33,609	1,64,892	40,113	2,167	27,879	2,638	8,15,425
19	2,10,205	...	58,796	37,391	1,62,171	14,819	6,328	80,866	1,278	8,97,483
20	22,198	2,689	19,063	1,574	25,946	27,080	31,587	632	...	1,46,925
21	4,98,200	5,53,172	50,229	2,27,489	36,418	20,08,537	1,06,779	1,77,354	46,270	46,52,108
22	3,848	80,630	125	47	...	41,785	...	...	...	1,81,065
23	99,539	92,428	1,17,878	5,65,762	5,79,385	3,55,508	19,178	42,850	869	25,39,793
24	55,657	1,08,933	40,879	78,828	33,119	78,526	21,645	16,302	3,095	5,85,858
25	1,06,289	1,56,767	21,967	59,637	30,496	1,28,467	31,844	3,635	...	9,02,665
26	3,975	...	2,411	494	1,310	...	87	...	...	13,408
27	5,402	...	9,699	683	2,014	...	22,581	...	...	52,279
28	1,427	...	...	1,127	70	...	...	...	...	2,624
29	15,49,227	20,37,155	4,87,279	19,89,576	15,86,598	28,59,465	2,80,246	5,71,068	62,475	1,51,41,618
30	5,17,871	65,212	85,833	13,21,179	4,03,514	5,84,071	1,82,535	34,647	95,171	59,75,353
31	5,91,784	...	31,194	1,90,467	1 64,308	83,681	54,932	94,796	10,321	14,47,113
32	63,633	...	16,782	4,514	27,252	26,878	1,20,037	3,76,756	580	9,62,068
33	16,003	...	9,759	11,819	9,987	39,127	36,323	10,463	4,550	1,77,104
34	54,151	...	...	4,517	31,141	13,345	2,216	300	328	1,15,853
35	46,161	...	38,517	4,520	72,326	1,21,532	1,29,228	1,633	...	5,62,943
36	20,045	9,963	60,943	30,775	3,181	22,901	94,189	6,388	597	2,69,266
37	11,254	...	434	126	4,003	3,03,593	2,202	20,003	200	3,41,815
38	7,863	...	46,720	240	40,359	4,180	71,261	...	160	1,85,688
39	13,28,765	75,175	2,90,182	15,68,157	7,56,071	11,99,308	6,92,928	5,44,986	1,11,907	1,00,37,203
40	42,886	...	35,865	1,21,953	55,347	35,524	4,016	7,236	3,279	6,81,405
41	1,69,536	7,01,396	73,090	1,29,124	1,32,444	85,203	1,25,152	1,26,543	4,089	21,40,217
42	2,12,422	7,01,396	1,08,955	2,51,077	1,87,791	1,20,727	1,29,168	1,33,779	7,368	28,21,622
43	92,77,634	1,19,92,552	54,06,316	94,42,263	68,80,986	93,99,525	26,16,249	32,90,763	4,70,568	8,71,06,129
44	11,48,571	25,648	59,050	5,27,686	1,22,765	...	1,17,332	...	...	1,44,28,748
45	1,80,945	...	1,78,000	4,18,300	2,49,625	...	43,217	3,87,000	78,334	16,69,801
46	...	27,17,600	2,000	...	...	...	...	...	...	86,25,780
47	7,480	11,96,336	...	...	...	...	...	...	1,360	19,70,603
48	4,959	150	1,246	5,368	6,039	30	2,699	829	125	23,339
49	5,87,783	1,34,532	2,26,952	6,574	1,28,365	3,24,437	2,47,456	1,53,282	3,180	54,92,785
50	9,08,061	...	2,96,232	1,01,211	47,282	4,29,704	2,04,848	1,25,353	8,955	3,26,30,215
51	28,37,799	40,74,266	7,63,480	10,59,139	5,54,076	7,54,171	6,15,552	6,66,464	91,954	6,48,41,271
52	1,21,15,433	1,60,66,818	61,69,796	1,05,01,402	74,35,062	1,01,53,696	32,31,801	39,57,227	5,62,522	15,19,47,400
53	1,73,62,256	2,07,62,166	83,14,409	1,39,75,103	1,10,68,314	1,31,72,678	46,65,116	51,30,211	9,89,741	18,79,12,494

(c) The difference of Rs. 10,827 from last year's closing balance is m inly due to the exclusion of balances of tw› Municipalities since converted into Notified Areas.

ACCOUNT of MUNI

DISBURSEMENTS.	India, General.	North-West Frontier Province.	MADRAS. Presidency Corporation.	MADRAS. District Municipalities.	Bombay Presidency Corporation.	Number of Items.
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	
A.—General Administration and Collection charges—						
1. General administration (Office Establishment, Inspection, Honorary Magistrates' Establishment, etc.)	1,05,883	33,199	65,793	2,46,171	3,32,317	1
2. Collection of taxes, including Bonded Ware-houses (Establishment, purchase of account-books and paper, money-boxes, repairs to outposts, etc.)	1,23,849	47,042	1,06,886	1,07,642	4,51,226	2
3. Collection of tolls on roads and ferries	1,668	...	...	14,808	413	3
4. Survey of land	57	...	20,914	49,459	...	4
5. Refunds (other than Octroi)	1,694	78	26,653	14,273	...	5
6. Pensions and Gratuities	4,905	994	24,168	6,076	1,15,157	6
7. Annuities	432	...	...	26,531	...	7
	2,38,488	81,313	2,44,414	4,64,960	8,99,123	8
B.—Public Safety—						
1. Fire (Establishment, purchase of fire engines, buckets, repairs)	2,261	12,944	56,944	2,448	2,52,641	9
2. Lighting (Establishment, purchase of lamps, oil, repairs, etc.)	1,18,268	34,891	2,51,654	2,56,174	4,25,679	10
3. Police (Establishment, purchase of clothing, lanterns, etc., repairs to outposts)	1,678	265	...	...	...	11
4. Rewards for the destruction of wild animals and snakes	1,643	70	3,393	2,947	660	12
	1,23,850	48,173	3,11,391	2,91,569	6,78,980	13
C.—Public Health and Convenience—						
1. Water supply { Capital outlay	81,161	1,945	4,37,599	5,28,850	8,99,436	14
1. Water supply { Establishment, repairs, etc.	2,47,587	28,669	2,28,696	3,12,986	3,89,430	15
2. Drainage { Capital outlay	23,370	35,996	5,99,373	4,66,119	8,98,740	16
2. Drainage { Establishment, repairs, etc.	31,522	13,292	4,90,944	61,619	6,51,381	17
3. Conservancy (including road cleaning and watering) and latrines	4,66,343	1,05,309	5,29,729	11,44,042	22,23,798	18
4. Charges on account of Health Officers and Sanitary Inspectors	...	...	40,799	81,737	1,05,121	19
5. Hospitals and Dispensaries	1,13,160	80,121	1,05,722	6,58,451	5,12,087	20
6. Plague charges	17,959	488	19,565	65,205	1,01,152	21
7. Vaccination	12,684	5,473	14,384	25,036	24,297	22
8. Other Sanitary requirements	...	4,085	22,812	17,173	43,075	23
9. Markets and slaughter-houses	67,522	9,281	30,273	22,017	2,00,512	24
10. Pounds	4,294	...	...	351	...	25
11. Dak-bungalows and Serais	1,271	414	...	23,078	590	26
12. Arboriculture, Public Gardens and experimental cultivation	41,549	58,363	31,295	8,135	89,738	27
13. Veterinary charges	7,525	8,289	...	3,338	10,089	28
14 Registration of births and deaths	1,025	612	18,573	22,801	1,04,612	29
15. Public Works:						
(*i*) Establishment	58,470	7,149	66,510	94,773	2,94,338	30
(*ii*) Building	43,797	57,004	76,352	9,90,118	3,82,110	31
(*iii*) Roads	2,97,326	29,051	4,26,068	6,44,447	14,25,931	32
(*iv*) Stores	1,117	836	17,674	38,413	...	33
(*v*) Miscellaneous works	9,215	...	14,527	2,24,341	...	34
	15,26,897	4,46,977	31,70,895	51,33,060	83,56,437	35
D.—Public Instruction—						
1. Schools and Colleges	65,193	53,794	1,53,099	6,19,374	5,17,949	36
2. Contributions	26,989	17,914	25,070	57,596	58,781	37
3. Libraries, Museums, Menageries, etc.	4,234	1,110	14,968	31,697	46,230	38
	96,416	77,818	1,93,137	7,08,667	6,22,960	39
E.—Contributions—						
For General purposes	1,25,445	...	...	78,068	10,53,420	40
F.—Miscelluneous—						
1. Interests on Loans { Previous years	...	...	4,156	3,552	95,461	41
1. Interests on Loans { Current year	82,518	236	3,53,573	1,26,141	29,05,020	42
2. Discount	...	...	...	...	...	43
3. Actual cost of works done for private individuals	35,998	...	29,345	24,509	...	44
4. Other items	1,46,890	28,326	68,906	2,64,642	10,13,139	45
	2,65,406	28,562	4,55,980	4,18,854	40,13,620	46
TOTAL EXPENDITURE—Carried over Rs.	23,76,502	6,82,843	43,75,817	73,95,178	1,56,24,540	47

CIPALITIES for 1915-16—*continued.*

Number of Items.	Bombay.	Bengal.		United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	District Municipalities.	Presidency Corporation.	District Municipilities.							
	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	4,56,254	5,93,386	1,81,743	4,48,795	2,72,293	3,96,622	66,538	1,73,467	20,031	33,92,492
2	3,88,199	3,35,880	2,14,419	4,01,466	4,26,219	1,58,267	93,727	1,55,290	15,069	30,25,181
3	42,675	...	1,489	17,379	177	16,190	254	7,480	1,508	1,04,041
4	19,764	...	50,639	24,433	4,908	20,879	6,039	2,606	18	1,99,716
5	50,495	...	7,970	34,145	46,989	1,68,823	4,518	5,221	283	3,61,142
6	49,055	1,40,605	661	3,933	10,956	40,966	373	61,207	560	4,59,626
7	...	...	...	1,052	14,115	7,411	...	...	...	49,541
8	10,06,442	10,69,871	4,56,921	9,31,203	7,75,657	8,09,158	1,71,449	4,05,271	37,469	75,91,739
9	80,387	1,71,873	79,537	6,648	50,131	1,62,557	1,695	11,650	641	8,91,757
10	4,94,497	7,53,759	3,73,692	5,79,314	3,19,801	4,43,650	1,26,704	1,32,243	28,628	43,68,957
11	2,515	...	61	739	38,674	300	...	...	...	44,232
12	1,509	792	1,864	783	764	...	1,051	1,346	159	16,984
13	5,78,908	9,26,424	4,55,154	5,87,487	4,09,370	6,06,507	1,29,450	1,45,239	29,428	53,21,930
14	17,19,284	3,09,404	5,39,752	10,49,668	3,26,349	2,05,185	2,76,648	3,64,597	69,540	68,09,418
15	6,07,815	9,49,922	4,12,067	6,43,310	3,18,877	5,28,224	1,31,641	4,02,766	34,618	52,36,608
16	1,66,117	1,91,431	1,61,231	5,39,360	3,03,100	94,391	3,43,565	3,21,023	4,297	41,48,113
17	2,46,943	4,31,137	1,64,298	1,05,757	1,43,737	2,26,391	70,140	36,907	10,630	26,84,698
18	15,46,218	15,77,853	15,59,947	14,42,311	8,42,344	15,59,414	6,15,211	5,82,611	1,75,219	1,43,70,349
19	21,603	1,71,838	53,209	1,16,091	56,279	2,44,224	65,065	22,619	3,606	9,82,191
20	5,01,892	1,59,770	3,86,068	1,82,684	6,89,831	6,20,132	5,76,238	1,12,387	13,889	47,12,432
21	1,07,082	...	4,874	844	50,736	1,08,730	14,717	42,313	...	5,33,665
22	47,630	52,565	19,711	29,966	10,285	42,937	10,150	11,786	1,584	3,18,488
23	2,208	3,637	26,332	76,098	61,597	58,702	15,532	20,373	2,499	3,54,123
24	1,95,043	7,81,156	38,569	1,11,347	49,846	6,76,030	51,941	95,643	8,946	23,38,156
25	24,405	...	2,751	25,717	9,852	16,729	2,488	29,422	6,597	1,22,606
26	17,085	...	66	6,175	4,066	2,640	3,683	12,220	365	71,653
27	1,17,905	87,891	6,454	93,936	1,71,408	61,474	7,553	33,145	4,965	8,13,811
28	17,036	...	7,263	4,059	5,879	51,970	7,166	17,703	50	1,40,367
29	18,691	...	9,641	17,320	6,598	26,415	1,581	2,323	...	2,30,192
30	59,313	2,16,442	1,16,598	1,26,916	1,13,763	4,11,149	48,790	42,480	13,850	16,70,541
31	1,74,851	2,36,895	58,775	1,23,859	1,47,905	24,635	37,591	14,091	8,885	23,77,468
32	9,06,242	15,59,181	6,86,237	7,59,843	5,60,889	11,92,377	2,92,584	1,85,968	77,382	90,43,526
33	7,045	...	4,641	17,226	9,107	632	4,544	14,635	1,715	1,17,585
34	40,310	...	...	...	...	1,75,435	...	...	...	4,63,828
35	65,44,718	67,29,122	42,58,484	54,72,487	38,92,448	63,27,816	25,76,828	23,65,012	4,38,637	5,75,39,818
36	15,31,219	...	1,13,953	5,27,314	5,75,906	5,02,095	52,076	4,89,879	26,827	52,33,678
37	78,016	54,859	1,03,391	75,417	1,79,121	3,24,603	91,737	18,621	15,612	11,27,727
38	27,652	15,907	4,612	15,866	17,431	2,297	1,487	3,363	3,034	1,89,888
39	16,36,887	70,766	2,21,956	6,18,597	7,72,458	8,28,995	1,45,300	5,11,863	45,473	65,51,293
40	54,591	8,48,409	11,458	2,30,322	1,56,857	74,683	13,531	40,428	1,682	26,88,894
41*	9,305	...	1,109	100	36,360	6,42,744	...	13,487	...	8,06,284
42	3,19,782	21,45,803	1,82,511	4,94,523	1,07,015	58,632	32,369	82,724	2,733	68,93,580
43	2,968	33,551	...	...	—25	...	...	...	...	36,494
44	32,730	...	26,560	86,369	2,130	3,302	4,155	3,545	899	2,49,542
45	2,25,176	1,30,523	1,98,501	8,28,905	8,77,591	76,966	53,688	76,917	12,054	40,02,224
46	5,89,961	23,09,877	4,08,681	14,09,897	10,23,071	7,81,644	90,212	1,76,673	15,686	1,19,88,124
47	1,04,11,507	1,19,54,469	58,12,654	92,49,993	70,29,861	94,28,803	31,26,770	36,44,486	5,68,375	9,16,81,798

ACCOUNT of MUNI

Disbursements.	India, General.	North-West Frontier Province.	Madras.		Bombay.	No. of Items.
			Presidency Corporation.	District Municipalities.	Presidency Corporation.	
	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward .	23,76,502	6,82,843	43,75,817	73,95,178	1,56,24,540	1
C.—Extraordinary and Debt—						
1. Investments—						
(*a*) In Securities (other than for Sinking Fund) .	31,000	...	...	67,396	20,70,789	2
(*b*) In Savings Bank	2,040	...	...	36,872	1,42,70,966	3
2. Payments to Sinking Funds	18,805	...	1,29,448	8,421	1,24,064	4
3. Repayment of Loans	1,04,076	2,045	3,37,338	1,85,988	1,45,697	5
4. Advances—						
(*a*) Permanent	400	5	1,540	2,211	78	6
(*b*) Other	12,894	33	44,543	8,48,565	29,14,952	7
5. Deposits	68,397	1,100	5,98,856	4,06,308	2,82,36,058	8
Total .	2,37,612	3,183	11,11,725	15,55,761	4,90,62,604	9
Total Disbursements . Rs.	26,14,114	6,86,026	54,87,542	89,50,939	6,46,87,144	10
Closing Balance	16,79,763	11,31,193	23,72,357	45,01,129	3,62,293	11
GRAND TOTAL . Rs.	42,93,877	18,17,219	78,59,899	1,34,52,068	6,50,49,43	12

Memorandum of

Liabilities—						
Balance of Loans	17,30,829	3,851	84,81,880	30,49,790	7,44,00,774	13
Less Balances of Sinking Funds	*59*	...	*24,60,321*	*1,33,950*	*1,65,04,880*	14
Net Balances of Loans .	17,30,770	3,851	60,21,559	29,15,840	5,78,95,894	15
Deposits	3,64,968	20,458	3,70,840	10,69,559	8,08,821	16
	20,95,738	24,309	63,92,399	39,85,399	5,87,04,715	17
Claims—						
Advances Recoverable	*9,460*	*14,287*	*1,61,807*	*8,79,516*	*6,12,374*	18
Net Amount of Debt . Rs.	20,86,278	10,022	62,30,592	31,05,883	5,80,92,341	19

Memorandum

Description of Securities.	Nominal Value.					
Government Promissory Notes	66,100	50,700	19,68,900	9,65,186	21,67,309	20
Municipal, etc., Debentures	...	...	...	...	12,17,500	21
Other Investments	1,45,563	43,200	4,83,800	2,30,820	73,53,423	22
Total .	2,11,663	93,900	24,52,700	11,96,006	1,07,38,232	23

CIPALITIES for 1915-16—*concluded.*

Number of Items.	Bombay.	Bengal.		United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	District Municipalities.	Presidency Corporation.	District Municipalities.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,04,11,507	1,19,54,469	58,12,654	92,49,993	70,29,861	94,28,803	31,26,770	36,44,486	5,78,375	9,16,81,798
2	10,31,299	...	900	3,28,123	5,700	28,627	1,971	...	...	35,65,805
3	3,60,307	...	1,69,414	...	21,063	10,000	39,199	...	...	1,49,09,861
4	1,67,888	9,35,813	1,100	17,531	...	3,79,404	...	...	...	30,82,474
5	1,28,569	(d)25,07,000	2,36,129	6,54,898	3,05,558	1,27,670	57,270	1,26,503	5,640	49,24,381
6	7,028	...	1,730	3,598	7,081	135	873	446	185	25,290
7	3,03,366	...	2,44,332	24,587	30,121	9,79,911	2,55,070	1,21,869	5,711	57,86,454
8	9,60,072	7,100	1,88,638	1,12,531	94,338	2,74,710	1,20,199	1,43,296	12,324	3,12,23,927
9	29,58,529	34,49,913	8,42,743	11,41,268	4,63,861	18,00,457	4,74,582	3,92,114	23,840	6,35,18,192
10	1,33,70,036	1,54,04,382	66,55,397	1,03,91,261	74,93,722	1,12,29,260	36,01,352	40,36,600	5,92,215	15,51,99,990
11	39,92,220	53,57,784	16,59,012	35,83,842	35,74,592	19,43,418	10,63,764	10,93,611	3,97,526	3,27,12,504
12	1,73,62,256	2,07,62,166	83,14,409	1,39,75,103	1,10,68,314	1,31,72,678	46,65,116	51,30,211	9,89,741	18,79,12,494

Liabilities and Claims.

13	79,90,383	(a) 5,03,39,600	45,48,892	(c) 1,22,54,508	37,01,755	1,76,11,456	7,88,171	(b) 26,69,761	1,11,022	18,76,82,672
14	*16,91,504*	*38,61,827*	*10,318*	*2,79,500*	...	*46,88,495*	...	...	...	*2,96,30,854*
15	62,98,879	4,64,77,773	45,38,574	1,19,75,008	37,01,755	1,29,22,961	7,88,171	26,69,761	1,11,022	15,80,51,818
16	3,50,124	9,18,194	1,99,998	1,70,645	1,44,376	3,17,913	1,11,831	57,303	...	49,05,030
17	66,49,003	4,73,95,967	47,38,572	1,21,45,653	38,46,131	1,32,40,874	9,00,002	27,27,064	1,11,022	16,29,56,848
18	*1,64,730*	*7,06,305*	*2,44,832*	*62,012*	*1,26,751*	*15,39,084*	*1,20,199*	*40,475*	...	*46,81,832*
19	64,84,273	4,66,89,662	44,93,740	1,20,83,641	37,19,380	1,17,01,790	7,79,803	26,86,589	1,11,022	15,82,75,016

of Investments.

	Nominal Value.									
20	17,13,600	11,200	3,68,190	12,38,580	70,700	43,05,900	2,09,800	1,01,200	...	1,32,37,365
21	7,22,289	50,23,200	10,500	...	...	1,64,900	4,000	...	...	71,42,389
22	3,09,330	...	1,92,384	2,00,560	9,48,313	2,17,099	47,118	...	...	1,01,71,510
23	27,45,219	50,34,400	5,71,074	14,39,140	10,18,913	46,87,899	2,60,918	1,01,200	...	3,05,51,264

(a) Includes Rs. 1,72 500 on account of unpaid debentures of certain redeemed loans not claimed by debenture-holders.
(b) Difference as compared with Appendix " D " is due to the exclusion of the loan transactions of " Drug Notified Areas."
(c) Excludes Rs. 3,85,000 on account of loans to the Lucknow Municipality for certain sanitary improvements, the accounts of which are not included in the Municipal Accounts.
(d) Includes Rs. 7,000 on account of repayment of unpaid debentures of redeemed loans outstanding from previous years.

APPENDIX D.

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st MARCH 1916.

[NOTE.—The column "Total" shows the total indebtedness of each Municipality or Local Fund on the 31st March 1916.]

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1916.			TRANSACTIONS DURING 1915-1916.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
INDIA GENERAL.									
Abu Municipality.	For the construction of a General Market.	For. Dept. No. 2841-G., dated 14th November 1908 .	5,000	4 p. c.	500	...	500	...	500
Ajmer do.	Water-supply scheme.	G. I. For. D. No. 147-I., dated 12th January 1892 .	2,18,000	5 „	1,28,293	...		...	6,524
	Do.	G. I. For. D. No. 1929-I. A., dated 21st May 1897 .	20,000	4 „	2,784	...		...	1,311
	Renewing conservancy rolling stock.	G. I. For. Dept. No. 1435-Estb., dated 28th April 1910	60,000	4 „	10,000	...		...	10,000
	Bhaonta Water-supply scheme.	For. Dept. Tel. No. 268-Estb., dated 27th February 1914 .	4,00,000	4 „	3,92,817	...	5,33,894	...	7,184
Quetta do. Consolidated Loan.	Water-works and Drainage.	G. I. F. D. No. 2213-A., dated 7th May 1900, and 1532-I. C., dated 12th April 1900 .	22,000	4½ „	...	...		...	3,524
		Revenue Commissioner's letter No. 2861, dated 15th October 1909 . . .	4,000						
Mercara Municipality.	For constructing a General market.	G. I. F. D. No. 6287-A., dated 11th November 1907 .	15,000	4 „	5,127	...	5,127	...	1,647
Delhi do.	Water-works and Sewerage scheme.	Punjab Government Nos. 891 and 911, dated 6th November 1890 and 15th May 1893, respectively and No. 315, dated 10th July 1899.	10,65,000	4 „	2,91,909	...		...	51,280
	Extension of Water-works	Punjab Government F. D. No. 215-B. & C., dated 8th May 1912 and No. 225, dated 8th May 1912 . . .	5,50,000	4 „	5,08,695	...		...	10,972
	Completion of Part III of extra-mural drainage scheme.	Punjab Government No. 211-B. & C., dated 11th April 1910.	3,00,000	5 „	...	(a) 3,00,000	11,00,604	...	...
District Board, Coorg.	Construction of a permanent causeway.	Chief Commissioner, Coorg, No. 914, dated 20th March 1916 . . .	1,000	*Nil*	...	1,000	1,000	1,000	...
Secunderabad Cantonment Committee.	Water-works .	G. I. F. D. No. 2254, dated 27th May 1892 . . .	8,00,000	4½ „	4,33,015	...		...	20,847
		G. I. F. D. Nos. 1934-A., dated 6th May 1893, 4392-A., dated 1st September 1895, and 1055-A., dated 5th March 1896 . . .							
	Ditto .	G. I. F. D. No. 1857-A., dated 28th April 1897 . .	30,500	4 „	18,599	...	4,51,614	...	981
		TOTAL INDIA, GENERAL .			17,91,739	3,01,000	20,92,739	1, 00	1,14,770
N.-W. FRONTIER PROVINCE.									
Haripur Municipality.	Water-works .	G. P. No. 578, dated 7th November 1896 . . .	31,000	4 „	3,851	...	3,851	...	2,045

(a) Rupees 18,805 paid to Sinking Fund.

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1916—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1916.			TRANSACTIONS DURING 1915-16.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS.									
Adoni Municipality.	Water-supply.	M. G. No. 1126, dated 13th November 1893 . .	66,000	4¼ p.c.	25,223	...	25,223	...	2,745
Anakapalle do	Acquisition site for General market.	M.G. No. 2074-M., dated 26th October 1914 and No. 41-M., dated 9th January 1915 and Final.No. 251-1, dated 12th January 1915 . . .	10,000	4 „	8,154	...		...	1,846
	For the survey of the town.	M. G. No. 2430-M., dated 7th December 1914 and No. 260-M., dated 20th February 1915 and Final.No. 1252—1 dated 19th February 1915.	8,000	4 „	8,000	...	16,154	5,300	...
Bangalore do. (Civil and Miltary Station.)	Construction of a Slaugther-house.	G. I. No. 848-A., dated 12th February 1908 . . .	30,000	4 „	6,990	...		...	3,290
	Loan to the station.	G. I. No. 7003-A., No. 7245-A., dated 9th and 23rd December 1908, respectively .	50,000	4 „	17,134	...		...	5,271
	Water-supply .	G. I. F. D. No. 4255-A., dated 12th July 1911, and G. I. Foreign No. 1998 Estb., dated 4th July 1911, to the Honourable the Resident in Bangalore . .	80,000	4 „	67,080	...	91,204	...	3,073
Bank of Madras.	...	Telegram from the Controller of Currency . .	25,00,000	6 „	10,00,000	...	10,00,000	25,00,000	15,00,000
Bellary Municipality	Miscellaneous Public Improvements.	G. I. F. D. No A-5974 dated 14th November 1902, and M. G. No. 1037-F. C., dated 2nd December 1902, and M. G. No. 5164-1 Fl., dated 16th November 1910, and 1679-M., dated 22nd October 1910, and No. 215-M., dated 9th February 1911 . .	50,000	4 „	40,906	...	40,906	...	1,964
Berhampore do.	Water-supply.	G. I. F. D. No. 4207-A., dated 17th July 1908, and M. G. No. 3698, dated 3rd August 1908, and No. 1295-M., dated 3rd August 1908, and No. 736-M., dated 6th May 1909.	1,50,000	4 „	1,32,256	...		...	3,255
	Ditto .	M.G. No. 1138-M., dated 22nd June 1912, No. 4046—1-Fl., dated 9th July 1912, No. 1866-M., dated 8th October 1912, No.1813—1-Fl., dated 10th March 1913 and No. 260-M., dated 11th February 1913 . . .	26,300	4 „	23,544	...	...	..	955
	Ditto .	M. G. L. M. No. 54-M., dated 12th January 1915 .	9,770	4 „	9,442	...	1,65,242	...	328
Bezwada do.	Water-supply scheme.	M. G. F. D., No. 2179—1-Fl. and M. G. No. 784 M., dated 16th May and 9th May 1908, respectively, and No. 1141-M., dated 13th July 1908, and No. 242— 1-Finl. and No. 47-M., dated 20th and 16th January 1909, respectively	1,25,000	4 „	91,843	...	91,843	...	5,312
Calicut do.	Construction of office building	M. G. L. and M. No. 258-M., dated 7th February 1907, and No. 707-M., dated 3rd April 1907	16,000	4 „	3,727	...	3,727	...	1,753
Chidambaram do.	Water works .	M. G. Mis. No. 410-M., dated 27th Febrnary 1916, and Local Municipal No. 607-M., dated 28th March 1916 .	24,000	4 „	24,000	...	24,000	24,000	
		Carried over .			14,58,299	...	14,58,299	25,29,300	15,29,792

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1916—*continued*.

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1916.			TRANSACTIONS DURING 1915-16.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
		Brought forward	Rs.		Rs. 14,58,299	Rs. ...	Rs. 14,58,299	Rs. 25,29,300	Rs. 15,29,792
MADRAS—*contd.*									
Cocanada Municipality.	Water-supply.	M. G. No. 457-M., dated 10th March 1897	1,18,100	4½ p.c.	57,520	...		...	4,407
	Ditto	M. G. No. 290-M., dated 12th February 1904, and No. 1664-M., dated 10th November 1903	26,420	4 „	12,809	...		...	1,378
	Water-works	M. G. No. 1787-M., dated 9th October 1906, and No. 63-M., dated 16th January 1907	46,500	4 „	29,970	...		...	2,137
		M. G. F. D. No. 52, dated 25th March 1909	8,000	4 „	5,883	...		...	339
	Construction of the Municipal office building.	M. G. L. and M. No. 876-M., dated 30th April 1913, and No. 3796-Fl., dated 10th June 1913	13,000	4 „	10,791	...		...	1,126
	Reconstruction of a bridge.	M. G. F. D. No. 1812-1-Fl, dated 10th March 1913, and No. 137-M., dated 22nd January 1913 and M. G. F. D., No. 5186-1, dated 13th August 1913 and No. 1521-M., dated 6th August 1913	25,000	4 „	23,286	...	1,40,259	...	874
Cochin do.	Completion of works connected with the reclamation of the Kalvetty Swamp.	M. G. L. M. No. 1935-M., dated 10th October 1913, and No. 77-M., dated 12th January 1914 and Financial No. 334—1, dated 16th January 1914.	14,080	4 „	13,607	...	13,607	14,080	473
Coimbatore do.	Sanitary improvements.	M. G. No. 1663-M., dated 11th August 1905, and No. 2457-M., dated 21st November 1905	62,000	4 „	36,991	...	36,991	...	2,965
Conjeeveram do.	Water-supply.	M. G. No. 1886-M., dated 13th November 1895	1,28,500	4½ „	65,682	..		...	4,669
	Water-works	M. G. L. and M. No. 36-M., dated 6th January 1908, and No. 360-M., dated 3rd March 1908, and No. 1028-1-Fl., dated 7th March 1908.	11,000	4 „	7,591	...		...	487
		M. G. L. & M. No. 1442-M. and No. 2045-M., dated 31st August and 15th December 1909, respectively, and No. 5070, dated 3rd January 1910	18,460	4 „	14,350	...		...	754
	Water-works	M. G. No. 2717-I Fl., dated 30th June 1910, and L.M. No. 830, dated 30th May 1910, and F. D. No. 3875-I, dated 14th September 1910, and L. M. No. 1351-M., dated 26th August 1910	4,200	4 „	3,052	...		...	246
	Construction of a vegetable stall in the Big Conjeeverum market.	M. G. No. 254-M., dated 14th February 1911, and No. 2694 - 1 Fl., dated 30th May 1911, and No. 765-M., dated 16th May 1911	3,890	4 „	...	...	90,685	...	839
Coonoor do.	Water-supply.	M. G. Nos. 883-M. and 1360-M., dated 12th May and 1st August 1904, respectively	62,000	4 „	33,908	...		...	3,083
	Ditto	M. G. Nos. 35-M. and 628-M., dated 7th January and 24th March 1905, respectively	60,880	4 „	32,439	...		...	3,060
	Land acquisition.	M. G. L. & M. Nos. 382-M., dated 28th February, and 594-M., dated 28th March 1906	11,400	4 „	6,801	...		...	546
	To complete Hospital Building.	M. G. L. M. No. 1719-M, dated 8th September 1913 and No. 2356-M.E.M, dated	15,650	4 „	15,124	...	...	...	526
	Improvement of water-supply of the town.	M. G. No. 1804-M., No. 2461-L. M., and No. 8787—1 Financial, dated 19th September, 10th December and 11th December 1914, respectively.	46,500	4 „	23,250	...	1,11,522	23,250	...
Cuddalore do.	Market	M. G. F. D. No. 16—1, dated 11th January 1909 and No. 2135-M., dated 23rd December 1908	9,000	4 „	4,025	...	4,025	...	913
Cuddapah do.	Water Works and Water-supply.	M. G. No. 1212, dated 11th November 1892	9,695	4½ „	3,499	...	3,499	...	412
		Carried over			18,58,887	...	18,58,887	25,66,630	15,59,026

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1916—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1916. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1915-16. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS—*contd.*		Brought forward .			18,58,887	...	18,58,887	25,66,630	15,59,026
Dindigal Municipality.	Water supply .	M. G. F. D. No. 452, dated 14th June 1895 . .	33,000	4½ p. c	15,747	...		...	1,245
	Ditto .	M. G. L. M. Nos. 976-M., dated 15th August 1902, and 1422-M., dated 20th November 1902 . . .	10,000	4 „	4,350	...		...	540
	Water-works .	M. G. L. M. No. 1973-M., dated 22nd November 1904, and M. G. No. 439-M., dated 6th March 1905 . . .	6,300	4 „	3,357	..	23,454	...	317
Gudiyattam do.	Water-supply .	M. G. L. M. No. 2260-M., dated 31st October 1905, and No. 124-M., dated 20th January 1906 .	30,000	4 „	17,898	...		...	1,435
	Ditto .	M. G. L. M. No. 923-M., dated 5th June, and No. 4107-1-Fl., dated 28th September, and No. 1511-M., dtaed 10th September 1908 . . .	7,500	4 „	5,509	...	23,407	...	319
Guntur do.	Water-works and Water-supply.	M. G. L. M. Mis., No. 920-M., dated 19th May 1904, and No. 1727-M., dated 18th November 1903 .	25,000	4 „	12,116	...		...	1,303
		M. G. L. M. No. 1353-A. M., dated 28th July 1904, and No. 605-M., dated 22nd March 1905 . . .	84,000	4 „	45,941	...	58,057	...	4,178
Karur do.	Extension of School building.	M. G. Nos. 1787-M., dated 24th August 1907, and 2336-M., dated 18th November 1907, and No. 4989-Finl., dated 2nd December 1907 .	12,000	4 „	6,481	...	6,481	...	788
Kodaikanal do.	Office building	M. G. No. 1848-M,, dated 6th November 1909, and No. 281-M., dated 16th February1910	6,000	4 „	2,684	...		...	608
	Water supply .	M. G. L. M. No. 1089-M., dated 19th July 1910, and No. 5084-Fl., dated 15th November 1910, and G. O. No. 1736-M., dated 2nd November 1910 .	42,700	4 „	34,938	...		...	1,677
	Ditto .	M. G. L. M. No. 1115-M., dated 17th June 1912 and No. 1687-M., dated 12th September 1912, and No. 5550-1-Fl., dated 24th September 1912 . .	4,200	4 „	3,760	...	41,382	...	152
Kumbakonam do.	Sinking a second bore hole near the Mahamakham tank.	M. G. No. 1757-M., dated 4th October 1915 and L. M. No. 340-M., dated 16th February 1916 . . .	11,250	4 „	11,250	...	...	11,250	...
	Market .	M. G. L. M. No. 2358-M., dated 2nd November 1907, and No. 216-M., dated 8th February 1908, and No. 633-1-Finl., dated 12th February 1908 . . .	21,000	4 „	4,875	...	16,125	...	2,303
Kurnool do.	Water-supply.	M. G. F. D. Nos. 267, 951, and M. G. L. M. 2025-M., dated 3rd April, 5th November 1894, and 24th November 1896, respectively .	59,850	4½ „	24,951	...		...	2,355
		M. G. Nos. 1324-M. and 2062, dated 2nd June and 20th September 1897, respectively.	6,070	4 „	607	...		...	303
		M. G. No. 2078-M., dated 23rd November 1911 and No. 679-M., dated 12th April 1912 and No. 2348-1-Fl., dated 19th April 1912 .	17,500	4 „	15,664	...	41,222	...	636
Madras do.	Water-supply and Irrigation extension.	G. I. F. D. No. 1219, dated 27th February 1869 . .	14,30,000	4 „	14,30,000	...		...	...
		G. I. F. D. No. 1862, dated 8th July 1869 . . .							
		G. I. F. D. No. 2527, dated 23rd August 1873 . .							
		Carried over .			14,30,000 20,69,015		20,69,015	25,77,880	15,77,185

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1916—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1916. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1915-16. Borrowed.	Repaid.
			Rs.		Rs. 20,69,015	Rs.	Rs.	Rs.	Rs.
		Brought forward			14,30,000		20,69,015	25,77,880	15,77,185
MADRAS—*contd.*									
Madras Municipality—*contd.*	Drainage of George Town.	M. G. No. 487, dated 9th March 1885 M. G. No. 11-M., dated 10th April 1885 M. G. No. 458-M., dated 3rd September 1885	3,00,000	(a)	...	...		...	3,00,000
	Do.	M. G. No. 1562-M., dated 18th October 1890	50,000	5 p. c.	...	50,000		...	...
		M. G. No. 765-M., dated 11th August 1887	1,00,000	6 „	...	1,00,000		...	...
		M. G. No. 852-M., dated 4th August 1888	1,50,000	5 „	...	1,50,000		...	...
		M. G. No. 1193-M., dated 18th September 1889	1,50,000	5 „	...	1,50,000		...	...
	Extension of Water-supply.	M. G. No. 16-M., dated 8th January 1895	4,00,000	4 „	...	4,00,000		...	...
		M. G. No. 1427-M., dated 25th October 1889	20,000	5 „	...	20,000		...	...
	Construction of market.	M. G. No. 883-M., dated 13th April 1897	1,00,000	4 „	...	1,00,000		...	...
	For meeting plague charges.	M. G. No. 2215-M., dated 21st December 1898	2,00,000	4 „	...	2,00,000		...	...
		M. G. No. 755-M., dated 1st June 1900	1,00,000	4 „	...	1,00,000		...	...
	Cleaning water pipes.	M. G. No. 1630-M., dated 19th September 1898	50,000	4 „	...	50,000		...	...
		M. G. Mis. No. 1530-M., dated 16th October 1899, and Mis. No. 758 M., dated 2nd June 1900	1,50,000	4 „	...	1,50,000		...	...
	To repay a loan	M. G. 226 M. Mis dated 9th February 1917	2,04,680	4 „	...	2,04,680		2,04,680	...
	New Water-supply and drainage works.	M. G. No. 1453-M., dated 9th September 1911, and G. I. F. D. No. 6937-A., dated 18th November 1911, and G. I. Edn No. 158, dated 4th November 1911, and M. G. F. D. No. 628-I., dated 5th December 1911, and No. 2101-M., dated 29th November 1911	1,00,000	4 „	92,473	...		...	1,995
	Drainage works.	M. G. No. 389-M., dated 17th March 1899	12,00,000	4 „	...	12,00,000		...	...
	Construction of a market.	M. G. No. 529-M., dated 24th April 1899.	1,50,000	4 „	...	1,50,000		...	...
	For substituting C. I. main for a portion of sewer No. II.	M. G. No. 1089-M., dated 30th July 1901	1,20,000	4 „	...	1,20,000		...	...
	Drainage works.	M. G. Mis. No. 150-M., dated 10th February 1902	2,00,000	4 „	...	2,00,000		...	...
	Special Building.	M. G. No. 1289-M., dated 12th August 1909	4,25,000	4 „	...	4,25,000		...	...
	Napier bridge	Ditto Ditto	1,00,000	4 „	...	1,00,000		...	
	Ditto	Ditto Ditto	50,000	4 „	...	50,000		...	
	Drainage works.	M. G. Mis. Nos. 35-M., dated 21st January 1903, and Mis. 869-M., dated 25th June 1903	5,00,000	4 „	...	5,00,000		...	...
	New water supply.	M. G. No. 2496-M., dated 30th November 1905	7,00,000	4 „	5,50,872	...		...	17,708
	Special buildings.	M. G. No. 31-M., dated 9th January 1907	1,00,000	4 „	...	1,00,000		...	...
	Water-supply extension.	G. I. F. D. No. 5972-A, dated 20th October 1908, and M. G. No. 1933-M., dated 20th November 1908 and No. 5027-Fl., dated 26th November 1908	4,00,000	4 „	3,43,932	...		...	8,992
					24,17,277				
		Carried over			20,69,015	45,19,680	20,69,015	27,82,560	19,05,880

(a) Rupees 2,82,000 with interest at 6 per cent. and Rs. 18,000 at 5 per cent.

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1916—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1916.			TRANSACTIONS DURING 1915-16.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS—*contd.*		Brought forward .			20,69,015 24,17,277	45,19,680	20,69,015	27,82,560	19,05,880
Madras Municipality—*contd.*	Sanitary Improvements.	G. I. F. D. No. 4450-A. and No. 2887, dated 3rd September and 16th August 1909 and No. 3308-1-Fl., dated 30th September 1909 .	4,00,000	4 p. c.	3,52,923	...		...	8,643
	Electric lighting 1914.	M. G. No. 422-M., dated 2nd March 1914 . . .	50,000	4 „	...	50,000		...	...
	Do. 1915	M. G. No. 2588-M., dated 26th December 1914 . .	1,30,000	4 „	...	1,30,000		...	...
	Special building loan of 1911.	F. D. No. 6507-1.-Fl., dated 19th December 1911, and No. 2209-M., dated 14th December 1911 . .	3,00,000	4 „	...	3,00,000		...	...
	Special building loan of 1913.	M. G. No. 1056-M., dated 28th May 1913, and 1891-M., dated 15th August 1913	3,42,000	4 „	...	3,42,000		...	...
	Do. of 1914	M. G. No. 422-M., dated 2nd March 1914 . . .	2,00,000	4 „	...	2,00,000		...	...
	Do. of 1915	M. G. No. 2588-M., dated 26th December 1914 .	1,70,000	4 „	...	1,70,000	84,81,880	...	...
Madras Coast Lights Dues Fund.	For the repayment of Debt due to Port Fund and Provincial Revenues.	G. I. F. D. No. 2636-S. R., dated 27th April 1904, and M. G. No. 374-Marine, dated 23rd September 1904 .	9,38,476	4 „	5,31,772	...	5,31,772	...	25,536
Madura Municipality.	Vaigai bridge	G. I. H. D. No. 137, dated 13th December 1884 .	10,000	5 „	...	...		...	10,000
	Water-supply	Ditto ditto .							
	Ditto	G. I. H. D. No. 79, dated 21st June 1886 . .	27,000	6 „	...	27,000		...	...
		M. G. No. 894, dated 13th September 1893 . .	1,64,000	4½ „	65,144	...		...	6,720
		M. G. L. M. Mis. No. 80-M., dated 16th January 1896 .	31,500	4½ „	15,166	...		...	1,182
	Construction of a market.	M. G. L. M. No. 1914-M., dated 3rd November 1906, and No. 157-M., dated 28th January 1907 . . .	40,000	4 „	4,738	...	1,12,048	...	4,560
Mangalore do.	Plague charges.	M. G. No. 315-M., dated 22nd February 1908, and 1097-1-Fl., dated 13th March 1908 and G. I. F. D. No. 68, dated 27th March 1908 .	12,000	4 „	4,102	...	4,102	...	1,265
Mannargudi do.	Construction of Hospital wards.	M. G. No. 155-M., dated 28th January 1908, and No. 1121-1-Finl., dated 12th March 1908, and No. 386-M., dated 17th March 1908 . . .	4,000	4 „	932	...		...	438
	Construction of vegetable market.	M. G. No. 4224-1 and No. 1558M., dated 6th October and 19th September 1908, respectively and No. 356-1 Fl. and 92 Mis., dated 29th January and 25th January 1909, respectively .	9,000	4 „	3,076	...	4,008	...	949
Mayavaram do.	Construction of School building.	M. G. and L. M. No. 2514-M., dated 18th December 1907, and No. 415-M. Mis., dated 12th March 1908, and 1220-I. Finl., dated 16th March 1908 . . .	10,000	4 „	2,325	...		...	1,096
	Improvement of Municipal High School building.	M. G. and L. M. No. 965-M., dated 14th May 1914 and No. 1562-M. dated 18th August 1914 and M. G., Finl., No. 6071, dated 16th September 1914 . .	17,000	4 „	16,429	...	18,754	...	571
		Carried over .			54,82,899	57,38,680	1,12,21,579	27,82,560	19,66,840

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1916—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1916.			TRANSACTIONS DURING 1915-16.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward .			54,82,899	57,38,680	1,12,21,579	27,82,560	19,66,840
MADRAS—*contd.*									
Negapatam Municipality.	Sanitary improvement.	M. G. L. M., No. 1827-M., dated 22nd October 1904, and No. 354-M., dated 15th February 1905 . . .	30,000	4 p. c.	16,406	...		...	1,492
	Experimental pumping works.	M. G. L. M., No. 1985-M., dated 25th November 1904, and No. 492-M., dated 6th March 1905 . . .	5,000	4 „	2,734	...		...	249
	Conversion of the Dutch market into a fish market.	M. G. L. M., No. 1310-M., 4601-Fl., and 1684-M., dated 4th August, 2nd November and 10th October 1908, respectively . . .	15,000	4 „	5,135	...	...	...	1,580
	Water-supply	M. G. No. 545-M., dated 15th March 1913 and No. 2041-Fl., dated 17th March 1913 and No. 927-M., dated 8th May 1913 . . .	4,20,000	4 „	3,75,973	...		...	15,255
							4,00,248		
Nellore do.	Water-works.	G. I. F. D. No. 1075-A., dated 22nd February 1906, and M. G. No. 2509-M., dated 2nd December 1905 . .	90,000	4 „	73,014	...		...	2,197
	For the construction of a new Municipal Office Building.	M. G. L. M., Nos. 46-M., dated 11th January 1915, and M. G. 307-1-Finl., dated 16th January 1915 .	8,500	4 „	7,792	...		...	708
							80,806		
Ootacamund do.	Construction of Market Buildings.	M. G. No. 1033-M., dated 9th October 1886 . .	10,000	6 „	...	10,000		...	...
	Construction of Tiger Hill Reservoir.	M. G. L. M., Nos. 1381-M. and 1900-M., dated 21st September and 23rd December 1901, respectively .	31,500	4 „	12,029	...		...	1,766
	Ditto .	M. G. No. 247, dated 14th February 1901 . . .	13,500	5 „	...	13,500		...	...
	Water-supply.	M. G. Nos. 654-M., dated 2nd June 1902, and 997-M., dated 20th August 1902 .	24,400	4 „	10,783	...		...	1,311
	For the acquisition of lands in the catchment areas of the Dodabetta and Tiger Hill Reservoirs.	M. G. No. 781-M., dated 3rd June 1899 . . .	37,500	5 „	...	37,500		...	...
	For the acquisition of lands in the catchment areas of the Marlimund Reservoirs.	M. G. No. 1434-M., dated 28th September 1899 and No. 1847-M., dated 5th December 1900.	1,00,000	5 „	...	1,00,000	1,83,812	...	...
		Carried over .			59,86,765	58,99,680	1,18,86,445	27,82,560	19,91,398

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1916—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1916.			TRANSACTIONS DURING 1915-16.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS	—*contd.*	Brought forward .			59,86,765	58,99,680	1,18,86,445	27,82,560	19,91,398
Palghat . Municipality.	Victoria College Buildings and Hostel.	M. G. No. 1102-M., dated 14th June 1912, and No. 3818-1.-Fl., dated 1st July 1912	21,000	4 p. c.	18,006	...	18,006	...	793
Pareyakulum do.	Water-supply.	G.I.F.D. No. 115-A. and M. G. L. and M. No. 1181-M., and No. 66-M., dated 8th January, 17th July 1908 and 19th January 1909 respectively	73,000	4 „	64,364	...		...	1,584
Do. .	Do. and payment of contribution towards the cost of Berijam project.	M. G. L. and M. No. 1010-M., dated 29th June 1911. and M. G. Fl., No. 6038-I., dated 23rd November 1911, L. and M. No. 1833-M., dated 2nd November 1911	21,000	4 „	18,006	...	...	...	793
	Water supply extension.	M. G. L. and M., No. 134-M. dated 22nd January 1914, and 307-M., dated 9th Februury 1914 and 948-M., datod 12th May 1914 and Final No. 3982-1, dated 12th June 1914 . .	18,000	4 „	7,927	...	90,297	...	9,468
Rajahmundry do.	Land acquisition.	M. G. L. & M. No. 2084-M., dated 5th October 1905, and No. 212-M., dated 5th February 1906 . .	12,000	4 „	4,800	...	...	...	800
	Improvement of Vada St. Block.	M. G. No. 971-Fl., dated 22nd February 1911, and No. 242-M., dated 13th February 1911 . . .	1,00,000	4 „	72,951	...	77,751	...	5,842
Salem do.	Water-supply	G. I. F. D. No. 5593-A., and M. G. No. 730-M., dated 2nd October and 29th April 1908 and No. 158-M., dated 27th January 1910 and No. 1126-M., dated 26th July 1910 .	3,60,000	4 „	3,17,429	...		...	7,809
	Do.	M.G. L. & M. No. 1638-M., dated 14th October 1910, and No. 424- M., dated 15th March 1911, and G. I. F. D. No. 1281 A., dated 2nd March1911 . . .	50,000	4 „	45,169	...	3,62,598	...	1,013
Srirangam .	For acquiring lands for the conservancy oening of lanes in the town.	M.G. No. 1159-M., dated 30th July 1915, No. 160-M., dated 24th January 1916, No. 844-Fl., dated February 1916 . . .	54,000	4 „	54,000	...	54,000	54,000	...
Tanjore do.	Do.	M. G. No. 1061, dated 10th October 1892 . . .	1,90,000	4½ „	56,854	...		...	6,316
	Construction of a Service Reservoir.	M. G. No. 735-M., dated 5th May 1910 and F. D. No. 3786, dated 8th September 1910, and M.G. No. 1332-M, dated 23rd August 1910, and No. 123-M., dated 26th January 1911 . .	45,100	4 „	38,671	...	...	...	1,703
	Additional Engine and boiler for water works.	M. G. No. 561-M., dated 25th March 1912 and No. 4191-1-Fl., dated 16th July 1912, and No. 1204-M., dated 2nd July 1912 . . .	17-000	4 „	14,575	...	1,10,100	...	643
Tellichery do.	Chali Improvement.	M. G. No. 941-M. and 2683-Fl., dated 11th June and 17th June 1908, respectively	10,350	4 „	7,602	...		...	440
	Chali drainage scheme.	M. G. L. and M. No. 1299-M., dated 17th July 1912 .	8,750	4 „	7,832	...	15,434	...	318
		Carried over .			67,14,951	58,99,680	1,26,14,631	28,36,560	20,28,950

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1916—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING 31ST MARCH 1916. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1915-16. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS—*contd.*		Brought forward			67,14,951	58,99,680	1,26,14,631	28,36,560	20,28,950
Trichinopoly Municipality	Water-supply and Water-works.	M. G. F. D. No. 429, dated 9th June 1891	1,00,000	4¼ p. c.	30,000	...		...	3,334
		M. G. F. D. No. 514, dated 11th July 1895	32,000	4¼ „	10,667	...		...	1,066
		M. G. L. M. No. 54-M., dated 1st January 1899	50,000	4 „	13,356	...		...	3,024
		M. G. No. 54-M., dated 11th January 1899 and M. G. No. 399-M., dated 20th March 1899	1,58,000	5 „	...	1,58,000		...	...
	Do.	M. G. L. M. Nos. 219-M., dated 25th February 1902 and 391-M., dated 26th March 1902	26,000	4 „	9,621	...		...	1,469
	Water-works.	M. G. No. 1260-M., dated 16th October 1902, and No. 21-M., dated 16th January 1903	23,500	4 „	10,013	...		...	1,277
		M. G. L. M. No. 969-M., dated 6th May 1907 and No. 1387-M., dated 9th July 1907	19,000	4 „	13,121	...	2,44,778	...	840
Tuticorin do.	Water-supply.	M. G. L. M. Nos. 933-M. and 1271-M., dated 1st July and 3rd September 1901, respectively	50,000	4 „	19,288	...		...	2,795
		M. G. L. M. Mis. Nos. 1067-M. and 755-M., dated 6th August and 29th May 1903, respectively	7,500	4 „	3,716	...	23,004	...	388
Vellore do.	Water-supply.	M. G. L. M. No. 2400-M., dated 15th November 1905 and Mis. No. 1894-M., dated 3rd October 1913	1,88,760	4 „	1,19,968	...	1,19,968	...	8,553
Vizagapatam do.	Water-works.	M. G. L. M. Mis. No. 339-M., dated 2nd March 1897	2,10,500	4¼ „	1,16,062	...		...	7,302
	Do.	M. G. L. M. No. 40-M., dated 12th January 1901	7,000	4 „	2,294	...		...	407
	Extension of Water-supply.	M. G. L. and M. No. 2191-M., dated 8th November 1913, and M. G. L. & M. No. 44-M., dated 6th January 1914	32,500	4 „	31,409	...		...	1,091
Do.	Do.	M. G. L. M. No. 1608-M., and No. 1232-M., dated 6th October and 10th August 1915 respectively and No. 531-M., dated 18th March 1916	2,500	4 „	2,500	...	1,52,265	2,500	...
Minor, Port Fund.	For meeting their liabilities.	M. G. Marine, No. 51, dated 23rd February 1916	1,00,000	4 „	...	1,00,000	1,00,000	1,00,000	...
Madras Harbour Trust Board.	Construction of Madras Harbour.	Madras Act II of 1886, Secs. 29 and 30 and Schedule B., and M. G. Nos. 320, 205, and 2817-W., P.W.D., dated 18th June 1886, 10th March 1892, and 6th November 1895, respectively, and G. I. F. D. No. 7945-A., dated 16th December 1904, and M. G. No. 529-Marine, dated 27th December 1904 and M. G. No. 153 Marine, dated 11th May 1911 and G. I. F. D. No. 247-A, dated 2nd July 1912	1,01,41,018	4 „	73,41,796	...		...	88,401
	Ditto	G. I. F. D. No. 4975-A., dated 28th August 1908 and M.G. No. 417-Finl., dated 7th September 1908	7,00,000	4 „	3,38,686	...		...	1,04,181
	Construction of the Ship Quay	G. I. F. D. No. 307-A., dated 19th March 1913 and Marine No. 222, dated 25th June 1913	50,00,000	4 „	45,00,000	...	1,21,80,482	15,00,000	...
		Carried over			1,92,77,448	61,57,680	2,54,35,128	44,39,060	22,53,078

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1916—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1916.			TRANSACTIONS DURING 1915-16.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward .			1,92,77,448	61,57,680	2,54,35,128	44,39,060	22,53,078
MADRAS—*concld.*									
Erode Taluq Board.	School Building	M. G. No. 257-L., No. 2668-1-Fl., and No. 920-L., dated 8th March, 27th July and 24th July 1909, respectively	10,000	4 p. c.	4,475	...	4,475	...	1,013
Kristna District Board Railway.	Railway construction.	M. G. No. 1320-L., dated 11th November 1905, and No. 57-L., dated 17th January 1906, and No. 829-L., dated 11th June 1908 and No. 1560-L., dated 21st November 1908	18,52,636	4 „	12,80,946	...	12,80,946	...	81,749
Chittor District Board.	Construction of a Combined Office of the District Board and its Engineer.	M. G. No, 1089-1-Finl. ,dated 15th February 1915, and No. 89-L. dated 21st January 1915, and No. 517-L., dated 31st March 1915 .	20,000	4 „	19,001	...	19,001	...	999
Madura District Board.	Bridge construction.	M. G. L. M. No. 23-L., and No. 507-L., dated 24th January and 31st March 1916 respectively . . .	94,150	4 „	44,000	...	44,000	44,000	...
Tanjore Local Fund Board.	Extension of Mayaveram-Mutupet railway and purchase of Railway share.	G. I. No. 110-R.P., dated 4th July 1900, P. W. D. Railways communicated in G. I. No. 3645, dated 21st July 1900	20,00,000	4 „	...	6,15,700	6,15,700	...	...
Tanjore District Board Railway,	Construction of Railway.	M. G. No. 1191-Railway, dated 9th July 1902 . .	12,34,720	4 „	9,03,924	...	9,03,924	...	33,892
Prince of Arcot.	Marriage .	M. G. F. D. No. 1310-I., dated 30th March 1909 .	15,000	*nil*	4,625	...	4,625	...	1,500
Salvation Army Property Company, (Sitanagaram District Guntur).	For improvement of the Criminal Settlement.	M. G. Finl. No. 926, dated 11th December 1914, and No. 2740-Judl., dated 7th December 1914 . . .	10,000	4 p. c.	10,000	...	10,000	...	...
Zamindar of Punganoor.	For Survey of the Punganoor Zamindari.	M. G. No. 1472-Reve., dated 21st May 1914, No. 3572-1 Finl., dated 23rd May 1914. G. I. F. D. No. 492-A., dated 26th May 1914, G.O. No. 1995-Reve. Mis. dated 7th July 1914, G. O. No. 6494-1-Finl. dated 9th July 1914, No 2258-Reve., dated 8th August 1915, and G. I. F. D. No. 1056-I., dated 29th December 1915 .	1,15,000	4 „	1,15,000	...	1,15,000	50,422	...
Salem District Board.	Railway construction.	M. G. L. and M. Mis., No. 62-L., dated 17th January 1916	2,73,600	4 „	...	2,73,600	2,73,600	2,73,600	...
Coimbatore District Board.	Do. .	M. G. L. and M., No. 130-L., dated 3rd February 1915 .	5,00,000	4½ „	...	5,00,000	5,00,000	5,00,000	...
Coimbatore District Board.	Do. .	M. G. L. and M., 349-L., dated 3rd March 1915. .	2,15,262	4 „	...	2,15,262	2,15,262	2,15,262	...
Tanjore District Board.	Do. .	M. G. L. and M. Mis., No. 63-L., dated 17th January 1916	5,34,756	4 „	...	2,40,000	2,40,000	2,40,000	...
		TOTAL MADRAS .			2,16,59,419	80,02,242	2,96,61,661	57,62,344	23,72,231

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1916—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1916.			TRANSACTIONS DURING 1915-16.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY.									
Dharwar District Local Board.	Miscellaneous Works.	G. R. No. 1043, dated 26th March 1895 . . .	1,60,000	4½ p. c.	36,646	...	36,646	...	7,874
District Local Board East Khandesh.	Construction of certain roads in the East Khandesh District.	G. R. F. D. No. 1714, dated 16th May 1911, and No. 2255, dated 11th July 1911	5,00,000	4 „	4,46,654	...		...	18,197
	Ditto .	G. R. F. D. No. 2199, dated 25th May 1915 . .	1,50,000	4 „	1,22,305	...	5,68,959	...	27,695
District Local Board West Khandesh.	Construction of the Doudaicha Shahada Kheria Road.	G. R. F. D. No. 723, dated 17th February 1913 . .	20,000	4 „	18,571	...		...	705
	Do. of Nawpar Bazar Road.	G. R. F. D. No. 2282, dated 10th June 1913.	48,000	4 „	46,090	...	64,661	18,000	1,910
Aden Port Trust.	For completion of the Dredging scheme of the Aden Harbour on the basis of Messrs. Wills and Sons, tender including the purchase of the Dredger "Mermaid."	G. R. M. D. No. 34, dated 24th March 1909, G. I. F. D. No. 1187-A., dated 4th March 1909, and G. R. F. D. No. 1693, dated 22nd April 1909 . . .	12,00,000	4 „	9,30,678	...		...	49,107
	Moda Wharp West Extension Scheme.	G. R. M. D. No. 481, dated 26th June 1913.	3,00,000	5 „	...	3,00,000	12,30,678	...	...
Bombay Port Trust.	Purchase of the Elphinstone Estate and other properties transferred to the Port Trust on its formation *plus* interest unpaid shown in the Schedule C of Bombay Act VI of 1879.	Bombay Acts Nos. I and VI of 1873 and 1879, respectively	2,11,70,754	4 „	2,01,55,295	...		...	...
					2,01,55,295	...	19,00,944	18,000	1,05,488
		Carried over			16,00,944	3,00,000			

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1916—*continued.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1916. To Government	To the Public.	TOTAL.	TRANSACTIONS DURING 1915-16. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
					16,00,944	3,00,000			
		Brought forward .			2,01,55,295	...	19,00,944	18,000	1,05,488
BOMBAY—*contd.*									
Bombay Port Trust —*contd.*	Purchase of certain Government properties by the Trust shown as scheduled debt.	Bombay Acts Nos. I and VI of 1873 and 1879, respectively	8,44,679	*Nil*	1,94,651	...		...	...
	Purchase of Foreshore Properties.	Section 130 of Act VI of 1879	75,42,800	4 p. c.	...	75,42,800		...	...
	To meet the cost of Ballard pier road and other works and construction of a road at Wari Bunder.	G. R. No. 137, dated 27th May 1893 . . . G. R. No. 157, dated 16th July 1894 . . .	11,51,000	4 „	...	11,51,000		...	...
	To meet the cost of Bulk-oil installation, Mody Bay Reclamations at Frere lands estates, extension of sheds, etc.	G. R. No. 123, dated 28th May 1897 . . .	10,25,000	3½ „	...	10,25,000		...	...
	To meet the repayment of five per cent. debenture Loans.	G. R. Mar. Dept. No. 104, dated 25th May 1899 . G. R. No. 203, dated 17th November 1899 . .	35,00,000	4 „	...	35,00,000		...	...
	Dock extension works.	G. I. F. D. No. 4484, dated 4th December 1886 . . G. R. No. 506, dated 16th December 1886 . C. G. No. 164, dated 22nd April 1887 . . G. I. F. D. No. 3457, dated 27th June 1888 G. I. F. D. No. 6914, dated 31st December 1888 G. I. F. D. No. 604, dated 5th February 1890 . . G. I. F. D. No. 4511, dated 18th September 1890 . G. I. F. D. No. 3635, dated 28th August 1891 . . G. I. F. D. No. 3298A., dated 9th August 1892 . . G. I. F. D. No. 3678-A., dated 23rd August 1893 . .	98,00,125	4 „	90,86,226	...		...	...
		G. I. F. D. No. 248-A., dated 16th January 1895 . . G. I. F. D. Nos. 1008-A, dated 4th March 1896, and 4489 A., dated 9th October 1897 .		3½ „	5,47,098	...		...	...
		G. I. F. D. No. 3240-A., dated 29th July 1896 . . G. R. M. D. No. 171, dated 11th August 1896 . .		3 „	1,66,801	...		...	...
		Carried over .			3,01,50,071 16,00,944	1,32,18,800 3,00,000	19,00,944	18,000	1,05,488

STATEMENT showing the INDEBTEDNESS OF MUNICIPALITIES and LOCAL FUNDS on the 31st March 1916—*continued.*

NAME OF LOCAL BODY.	PURPOSE OF LOANS.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1916.			TRANSACTIONS DURING 1915-16.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY—*contd.*		Brought forward			16,00,944 3,01,50 071	3,00,000 1,32,18,800	19,00,944	18,000	1,05,488
Bombay Port Trust—*contd.*	Repayment of Debenture Loan of 1883 of 76 lakhs on account of Prince's Dock due to Government.	G. R. No. 49, dated 26th January 1882 . . .	76,00,000	4 p. c.	...	61,61,000		...	...
	Completion of Mody Bay Works Debenture of 1885.	G. R. No. 159, dated 7th May 1884	10,00,000	4 „	...	...		...	10,00,000
	To meet the repayment of the Debenture Loan of 1890 and for the purpose of the new works chargeable to Capital Debenture Loan of 1900.	G. R. M. D. No. 144, dated 3rd August 1900 . .	25,00,000	4 „	...	25,00,000		...	...
	To meet the cost of new works.	G. R. No. 36, dated 15th April 1902 . . .	13,50,000	4 „	...	13,50,000		...	...
	Ditto .	G. R. No. 102, dated 24th August 1903 . . .	16,00,000	4 „	...	16,00,000		...	...
	Ditto .	G. R. No. 88, dated 2nd August 1904 . . .	16,50,000	4 „	...	16,50,000		...	...
	Ditto .	G. R. No. 88, dated 2nd August 1904 . . .	6,00,000	4 „	...	6,00,000		...	...
	To meet the cost of new Dock works.	G. R. No. 60, dated 2nd June 1904	20,00,000	4 „	...	20,00,000		...	...
	Ditto 2nd instalment.	G. R. No. 54, dated 9th May 1904 . . .	35,00,000	4 „	...	35,00,000		...	...
	Ditto 3rd instalment.	G. R. No. 54, dated 9th May 1904 . . .	15,00,000	4 „	...	15,00,000		...	...
	To meet the cost of new works.	G. R. M. D., No. 127, dated 30th October 1906 . . G. R. M. D. No. 464, dated 29th July 1907 . .	8,00,000	4 „	...	8,00,000		...	...
	To meet the cost of new Dock works, 3rd instalment.	G. R. M. D. No. 54, dated 7th May 1904 . .	36,00,000	4 „	...	36,00,000		...	...
	Ditto of the 4th instalment.	G. R. No. 65, dated 4th August 1908 . . .	75,00,000	4 „	...	75,00,000		...	...
	To meet the cost of new dock works, 5th instalment.	G. R. M. D. No. 54, dated 7th May 1904, and Govt. Memo. No. 4136, dated 19th July 1909 . .	40,00,000	4 „	...	40,00,000		...	...
	To meet the cost of Mazagaon-Sewree Reclamation works.	G. R. M. D. No. 52, dated 18th May 1909 . .	75,00,000 (in sterling)	4 „	...	£500,000	£ 1,000,000	...	...
	Ditto and Construction of New Works.	G. R M. D. No 357, dated 9th June 1910 . .				£500,000		...	...
		Ditto . . .	75,00,000 (in sterling)	4	...				
	To meet the cost of new Dock works (6th instalment).	G. R. M. D. No. 520, dated 8th August 1910 . .	56,00,000	4 „	...	56,00,000		...	...
	Ditto 7th instalment.	Govt. Memo. No. 233, dated 22nd July 1911, and I. G. R. M. D. No. 500, dated 27th July 1911 .	75,00,000	4 „	...	75,00,000		...	...
	Ditto (8th instalment).	G. R. M. D. No. 562, dated 3rd August 1912 . .	1,00,00,000	4 „	...	1,10,00,000		...	...
	Construction of new works.	Ditto . . .	10,00,000						
		Carried over .			3,01,50,071 16,00,944	7,40,79,800 3,00,000	£1,000,000 Rs.19,00,944	18,000	11,05,488

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1916—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1916. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1915-16. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward .			16,00,944	3,00,000	19,00,941	18,000	11,05,488
					3,01,50,071	7,40,79,800	£1,000,000		
BOMBAY—*contd.*									
Bombay Port Trust —*contd.*	Construction of Mazgaon-Sewari Reclamation Scheme.	G. R. M. D. No. 573, dated 23rd July 1913 . .	80,00,000	4 p. c.	...	80,00,000		...	...
	Repayment of Loan of 1883.	G. R. M. D. No. 979, dated 28th December 1912 .	14,35,876	4 „	...	14,35,876		...	...
	New Dock works 19th instalment.	G. R. M. D. No. 519, dated 10th June 1914 . .	30,00,000	4 „	...	30,00,000		...	...
	Mazgaon Sewari Reclamation Scheme.	Ditto . . .	50,00,000	4 „	...	50,00,000		...	..
	Sewari Bulk oil Scheme.	Ditto . .	8,25,000	4 „	...	8,25,000		...	..
	Construction of new works, ordinary.	Ditto . . .	38,75,000	4 „	...	38,75,000		...	...
	Repayment of Loan of 1885.	G. R. M. D. No. 107, dated 3rd February 1915 . .	10,00,000	4 „	...	10,00,000	...	10,00,000	...
	New Dock work 10th instalment.	G. R. M. D. No. 928, dated 22nd October 1915 . .	35,00,000	4 „	...	35,00,000	...	35,00,000	...
	Mazgaon Sewari Reclamation Scheme.	Ditto . .	20,00,000	4 „	...	20,00,000	...	20,00,000	...
							13,28,65,747		
Bombay Improvement Trust.	For the extension of the Board's scheme for the improvement of the City of Bombay.	G. R. G. D. No. 3375, dated 3rd August 1899 . .	50,00,000	4 „	...	50,00,000		...	...
		G. R. G. D. No. 4795, dated 20th August 1901 . .	30,00,000	4 „	...	30,00,000		...	...
		G. R. G. D. No. 3136, dated 6th June 1902 . . .	30,00,000	4 „	...	30,00,000		...	...
		G. R. G. D. No. 3317, dated 29th June 1903 . .	60,00,000	4 „	...	60,00,000		...	...
		G. R. G. D. No. 4229, dated 12th August 1904 . .	50,00,000	4 „	...	50,00,000		...	...
		G. R. G. D. No. 4298, dated 5th August 1906 . .	30,00,000	4 „	...	30,00,000		...	...
		G. R. G. D. No. 5002, dated 22nd August 1906 . .	20,00,000	4 „	...	20,00,000		...	..
		G. R. G. D. No. 4977, dated 13th August 1907 . .	15,00,000	4 „	...	15,00,000		...	...
		G. R. No. 5187, dated 18th August 1908 . . .	30,00,000	4 „	...	30,00,000		..	..
		G. R. G. D. No. 2804, dated 31st May 1909 . . .	85,00,000 (in sterling)	4 „	...	£566,600	£899,600	...	...
		G. R. G. D. No. 2552, dated 30th May 1910 . .	50,00,000	4 „	...	£333,000		..	...
		G. R. G. D. No. 5421, dated 15th August 1912 . .	25,00,000 (in sterling)	4 „	...	25,00,000			...
		G. R. M. D. No. 5958, dated 13th August 1913, and G. I. Telegram No. 786-A., dated 6th August 1913 . .	20,00,000	4 „	...	18,00,000			
		No. 4225, dated 28th May 1914, No. 2783, dated 31st May 1914 . . .	50,00,000	4 „	..	50,00,000		...	...
		No. 7555, dated 29th September 1915 . . .	25,00,000	4 „	...	25,00,000		25,00,000	...
							4,93,00,000		
Karachi Port Trust.	Improvement of Karachi Harbour.	G. I. No. 590-M., dated 28th October 1885; G. R. F. D. No. 27, dated 7th January 1886	7,11,500	4½ „	1,20,544	...		...	36,781
		G. I. No. 1426, dated 17th June 1886; G. R. No. 375 C. D.-1096, dated 1st July 1886 . . .	15,50,000	4½ „	4,56,405	...		..	71,693
	Improvement and extension of the wharf accommodation for native vessels.	G. R. Mar. Deptt. No. 1154, dated 27th March 1884 .	2,88,500	5 „	...	5,000		...	10,000
		Carried over .			5,76,949	5,000	17,80,66,691	90,18,000	12,23,962
					3,17,51,015	14,63,15,676	£1,899,600		

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1916—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1916. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1915-16. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY—*contd.*		Brought forward .			3,17,51,015 5,76,949	14,63,15,676 5,000	17,80,66,691 £1,899,600	90,18,000	12,23,962
Karachi Port Trust—*contd.*	Construction of four additional berths at the Erskin wharf and the extension of an import and export yard.	G. R. Nos. 92 and 126, dated 21st April and 12th May 1892, respectively . .	20,00,000	4 p c.	...	20,00,000		...	...
	Appliances for improvement of Channel, etc.	G. R. Nos. 230 and 257, dated 21st October and 21st November 1896, respectively .	13,00,000	4 „	...	13,00,000		...	...
	Construction of plinths and re-arrangement of lines in the Keamari yard and for providing additional Engine and boiler power at Keamari.	G. R. Marine No. 67, dated 27th May 1903 .	4,50,000	4 „	...	4,50,000		...	...
	Construction of a Native village at Keamari	G. R. Mar. Dept. No. 204, dated 8th November 1900 .	2,00,000	4 „	...	2,00,000		...	...
	Two additional berths reclamation of Pool new Hopper dredger, and 2 Hopper Barges.	G. R. Mar. Deptt. No. 118, dated 24th October 1904 .	21,00,000	4 „	...	21,00,000		...	...
	Provision of additional wharf accommodation.	G. R. M. D. No. 125, dated 19th October 1906 . .	45,00,000	4 „	...	39,25,000		...	...
		G. R. M. D. No. 32, dated 29th April 1908 . . .							
		G. R. M. D. No. 374 G., dated 30th July 1908 . .	19,25,000						
	Ditto .	G. R. M. D. No. 323 G., dated 8th June 1909 . .	5,75,000	4 „	...	5,75,000		...	...
	For the construction of import and export yards at Karachi.	G. R. M. D. No. 109, dated 18th November 1909 .	50,00,000 (in sterling)	4 „	...	£333,000		...	..
	Ditto .	G. R. F. D. No. 778, dated 26th November 1910 .	20,00,000	4 „	...	19,95,000		...	...
	Ditto .	G. R. M. D. No. 577, dated 16th September 1911 .	10,00,000	4 „	...	10,00,000		...	...
	Execution of the Improvement scheme and West wharfage scheme for purchase of suction dredger.	G. R. M. D. No. 511, dated 12th July 1912 .	30,00,000	4 „	...	30,00,000		...	...
	West wharfage and Harbour Improvement.	G. R. M. D. No. 689, dated 28th August 1913 . .	20,00,000	4 „	...	5,10,000		...	...
	Ditto .	G. R. No. 188, dated 26th February 1914 . . .	34,90,000	4 „	...	34,90,000	2,11,26,949 £333,000	...	...
Ahmedabad Municipality.	Carrying out a part of the water-supply scheme and paying off the existing loans.	G. R. No. 3513, dated 26th December 1887 . .	3,00,000	5 „	...	84,000			
		G. R. No. 1449, dated 14th May 1888 . . .	1,00,000	5 „	...	28,000			
	Water-works .	G. R. No. 3553, dated 19th August 1889 . . .	3,00,000	5 „	...	45,780		...	...
		Carried over .			3,23,27,964	1,57,780 16,68,65,676	19,91,93,640 £2,232,600	90,18,000	12,23,962

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1916—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1916. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1915-16. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY—*contd.*		Brought forward .			3,23,27,964	16,68,65,676	19,91,93,640	90,18,000	12,23,962
						1,57,780	£2,232,600		
Ahmedabad Municipality —*contd.*	Payment of contribution towards reconstruction of the Ellis bridge.	G. R. No. 728, dated 28th February 1890 . . .	51,000	5 p. c.	...	18,020		...	7,480
	Making house connection with drainage.	G. R. No. 1874, dated 17th May 1893 . . .	20,000	4½ „	...	20,000		...	...
	Drainage extension works.	G. R. No. 3466, dated 4th October 1893 . . .	2,00,000	4½ „	...	2,00,000		...	...
		G. R. No. 2080, dated 1st May 1899 . . .	8,00,000	4¼ „	...	8,00,000		...	...
	To pay off a portion of Government loan.	G. R. No. 2782, dated 19th August 1896 . . .	1,00,000	4¼ „	...	1,00,000		...	...
	For the extension of Water-works.	G. R. No. 3560, dated 18th August 1897 . . .	65,000	4¼ „	...	65,000		...	...
	Extension of drainage work.	G. R. No. 4336, dated 23rd December 1904 . .	3,00,000	4¼ „	...	3,00,000		...	...
	To pay off a portion of Government loan.	G. R. F. D. No. 304, dated 18th January 1908 . .	1,70,000	4 „	...	74,000		...	...
	Construction of Water-works	G. R. F. D. No. 3999, dated 2nd October 1908 . .	6,500	4 „	...	6,500		...	...
	and development of sewerage.	G. R. F. D. No. 3614, dated 11th November 1910 .	3,93,500	4½ „	...	3,93,500		...	...
	Extension and improvement in water service.	G. R. G. D. No. 446, dated 6th February 1912 . .	1,75,000	4½ „	...	1,75,000	23,09,800	...	...
Ahmednagar do.	For improvement of water-supply.	G. R. Nos. 4103 and 931, dated 1st December 1896 and 26th February 1897, respectively, and G. I. F. C. No. 5011 A. and G. R. F. D. No. 4671, dated 15th October and 12th December 1901, G. I. F. C. No. 6033A., dated 27th September 1907, and G. R. F. D. No. 4268, dated 31st October 1907 .	1,46,864	4 „	67,816	...	...	...	7,570
		G. R. F. D. No. 2998, dated 9th August 1913 . .	4,00,000	4 „	25,000	...	92,816	...	...
Bandra do.	Construction of water-works.	G. R. F. D. Nos. 1360, 184 and 1476, dated 26th April 1895, 14th January and 23rd April 1896, respectively.	70,000	4½ „	34,154	...	34,154	...	2,653
Bhingar do.	Plague purposes.	G. I. F. C. No. 3575-A., dated 30th June 1902, and G. R. F. D. No. 2715, dated 6th August 1902 . . .	3,500	4 „	2,999	...		...	...
	Ditto .	G. R. F. D. No. 2372, dated 17th July 1905, and No. 3330-A., dated 9th June 1905.	800	4 „	400	...		...	...
	Water-supply .	G. R. F. D. No. 1215, dated 27th March 1905 . .	1,000	4 „	1,000	...	4,399	...	...
Bijapur do.	Improvement of water-supply.	G. R. F. D. No. 3367, dated 10th September 1910, and 218, dated 19th January 1910	1,76,000	4 „	1,50,903	...	1,50,903	...	6,648
Bhusawal do.	Extension of building area and improved sanitation.	G. R. F. D. Nos. 3428, 1170, dated 22nd October 1910, 30th March 1911, respectively	75,000	4 „	44,895	...	44,895	...	3,588
		Carried over .			3,26,55,131	16,91,75,476	20,18,30,607	90,18,000	12,51,901
							£2,232,600		

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1916—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1916. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1915-1916. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY—*contd.*		Brought forward .			3,26,55,131	16,91,75,476	20,18,30,607 / £2,232,600	90,18,000	12,51,901
Bombay Municipality.	Construction of the Vehar Lake and water-works.	G. R. G. D. No. 1389, dated 27th July 1865, Act XIII of 1863, Section 84 of Act V of 1865, Section 140 of Act III of 1872, Act II of 1888, and Act I of 1894 . . .	37,30,053	4 p. c.	21,92,274	...		...	25,697
	Construction of drainage and other sanitary works.	G. R. No. 2669, dated 17th July 1882; G. R. No. 384, dated 2nd February 1883; G. R. No. 460, dated 4th February 1884; G. R. No. 124, dated 27th April 1885.	44,00,000	5 „	...	37,39,000		...	...
	Construction of Fire Brigade Quarters and Stations.	G. R. G. D. Nos. 1023, 2164, and 3145, dated 29th March, 28th June, and 6th September 1892, respectively .	4,50,000	4 „	...	4,50,000		...	...
	Tansa Water-works.	G. R. No. 561, dated 12th February 1886 . . . G. R. No. 1008, dated 16th March 1886 . . . G. R. No. 1930, dated 16th March 1886 . . . G. R. No. 2876, dated 21st September 1887 . . . G. R. No. 3978, dated 21st July 1888 . . . G. R. No. 4198, dated 8th October 1889 . . . G. R. No. 3392, dated 23rd August 1890 . . . G. R. No. 3262, dated 15th September 1891 . .	1,47,00,000	5 „	...	1,47,00,000		...	...
	Construction of drainage and water-works.	G. R. No. 2951, dated 28th September 1878 . .	26,94,000	5 „	...	4,63,000		...	1,20,000
		G. R. No. 873, dated 16th March 1888 . . .	12,00,000	5 „	...	12,00,000		...	...
		G. R. No. 1427, dated 4th May 1888 . . .	7,00,000	5 „	...	7,00,000		...	...
	Construction of markets and roads, drainage and water-works.	G. R. No. 4937, dated 7th September 1888; G. R. No. 3280, dated 19th September 1888; G. R. No. 4138, dated 24th November 1888 .	10,08,875	5 „	...	10,08,500		...	...
	Agripada house sullage water connection works.	G. R. No. 6547, dated 28th December 1889, and G. R. No. 17, dated 3rd January 1890	2,48,000	5 „	...	2,48,000		...	...
	Construction of various sanitary works.	G. R. G. D. No. 3392, dated 23rd August 1890 . .	35,00,000	5 „	...	35,00,000		...	...
	Construction of the New Municipal office building.	G. R. No. 3262, dated 15th September 1891 . .	8,00,000	5 „	...	8,00,000		...	...
	Repayment of balances of Government consolidated loan.	G. R. G. D. No. 1989, dated 6th June 1893 . . .	42,00,000	4 „	...	42,00,000		...	...
	Construction of drainage, water-works, roads, and other works.	G. R. G. D. No. 8109, dated 3rd March 1894, and No. 3764, dated 8th October 1894 .	23,25,000	4 „	...	23,25,000		...	...
	Construction of a sewerage at Wari Bunder road, burial grounds, and certain Water-works.	G. R. No. 3501, dated 22nd August 1895 . . . G. R. No. 883, dated 22nd February 1896 . . .	10,00,000	3½ „	...	10,00,000		...	...
		G. R. No. 2320, dated 3rd June 1899 . . .	5,75,000	4 „	...	5,75,000		...	...
		Carried over .			21,92,274 / 3,26,55,131	3,49,08,500 / 16,91,75,476	20,18,30,607 / £2,232,600	90,18,000	13,97,598

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1916—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1916. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1915-1916. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY—*contd.*		Brought forward .			3,26,55,131 / £1,92,274	16,91,75,476 / 3,49,08,500	20,18,30,607 / £2,232,600	90,18,000	13,97,798
Bombay Municipality—*contd.*	Construction of sewerage, water and other sanitary works.	G. I. F. D. No. 3841A., dated 28th August 1897 . . G. I. F. D. Tele., dated 26th July 1898 . . . G. R. No. 2320, dated 3rd June 1899 . . .	25,00,000	4 p. c.	...	25,00,000	...	...	...
	Construction of sewerage, etc.	G. R. No. 4960, dated 5th September 1898 . . G. R. No. 2320, dated 3rd June 1899 . . .	19,25,000	4 „	...	19,25,000	...	...	...
	For Plague operations.	G. R. No. 4960, dated 5th September 1898 . . G. R. No. 2540, dated 16th June 1899 . . .	20,00,000	4 „	...	20,00,000	...	...	...
	Construction of certain Sewerage and other Waterworks.	G. I. telegram embodied in G. R. G. D. No. 3427, dated 15th June 1901 .	24,75,000	4 „	...	24,75,000	...	...	..
	Construction of certain Waterworks.	G. R. G. D. No. 4416, dated 22nd August 1904 . .	12,75,000	4 „	...	12,75,000	...	...	...
	Construction of certain Sewerage works.	G. R. G. D. No. 4004, dated 21st July 1905, and Telegram dated 31st August 1905	24,75,000	4 „	..	24,75,000	...	...	...
	Construction of quarters for Halalkhori and Bigaris.	G. R. G. D. No. 3447, dated 9th May 1908 . . .	13,50,000	4 „	...	13,50,000	...	...	...
	Street Improvements.	G. R. G. D. No. 5178, dated 17th August 1908 .	15,00,000	4 „	...	15,00,000	..	...	...
	Acquisition of sites for the construction of different over-bridges in the city.	G. R. G. D. Nos. 3862, and 5605, dated 28th July and 29th October 1909, respectively . . .	30,00,000	4 „	...	30,00,000	...	...	...
	Construction of drainage sanitary, water and other miscellaneous work.	G. R. G. D. No. 4680, dated 1st August 1911, G. I. Telegram No. 4686 A., dated 28th July 1911 . .	55,00,000	4 „	...	55,00,000	...	...	...
	Reduplication of the Tausa Main, etc.	G. I. telegram, dated 18th August 1913 and G. R. G. D. No. 6159, dated 21st August 1913.	70,00,000	4 „	...	70,00,000	...	1,500	...
	Street Improvement.	Ditto ditto .	20,00,000	4 „	...	20,00,000	...	14,00,000	...
	Construction of drainage road, water and other miscellaneous works.	Ditto ditto .	43,00,000	4 „	...	43,00,000	...	43,00,000	...
							7,44,00,774		
Chiplun do.	Construction of a building for the municipal dispensary.	G. R. F. D. Nos. 1476 and 2530, dated 21st April and 27th July 1910 respectively	5,000	4 „	3,735	...	3,735	...	250
Dharwar do.	For the construction of a reservoir, laying pipes, etc.	G. R. F. D. No. 2522 and No. 9358, dated 29th September and 30th November 1909, respectively . .	2,00,000	4 „	1,73,584	...	1,73,584	...	8,115
Dhulia do.	Improvement of Water-supply.	G. R. Nos. 4948, dated 14th December 1892, and 869, dated 6th March 1893 .	2,50,000	4 „	34,289	...	34,289	...	9,199
Gadag Bettegiri do.	Construction and extension of buildings and a vegetable market.	G. R. F. D. No. 930, dated 24th February 1908 . .	20,000	4 „	9,788	...	9,788	...	1,353
		Carried over			3,50,68,801	24,13,83,976	27,64,52,777 / £2,232,600	1,47,19,500	14,16,515

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1916—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1916. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1915-1916. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward			3,50,68,801	24,13,83,976	27,64,52,777 / £2,232,600	1,47,19,500	14,16,515
BOMBAY—*contd.*									
Gokak Municipality.	For the construction of a market.	G. R. F. D. No. 1914 and 2903, dated 1st May and 2nd August 1909 . .	2,500	4 p. c.	1,383	...	1,383	...	243
Godhra do.	Construction of a bridge over the Nala separating Ambli-Falia land from Godhra.	G. R. F. D. No. 2483, dated 24th July 1905 . .	8,000	4½ „	...	1,893	1,893	...	886
Honawar do.	Construction of and repairs to certain municipal buildings.	G. R. F. D. No. 1362, dated 29th March 1906 . .	5,000	4 „	...	...	...	...	876
Hubli do.	Improvement of Water-supply for the Town of Hubli.	G. R. F. D. No. 1010, dated 20th March 1911; G. I. F. D. No. 4915 A., dated 8th September 1911; G. R. F. D. No. 2820, dated 1st September 1911	3,50,000	4 „	1,65,000	...	1,65,000	...	...
Hyderabad do.	Improvement of Water-works.	G. R. F. D. Nos. 5433, dated 27th December 1897, and 580, dated 7th February 1898 .	1,15,500	5 „	...	2,000	2,000	...	2,000
Jalgaon do.	Extension of Water-works.	G. R. F. D. No. 166, dated 14th January 1905 . .	1,40,000	4 „	58,227	...	58,227	...	6,527
Jejuri do.	Improvement of Water-supply.	G. R. F. D. No. 1613, dated 2nd May 1910, and G. R. F. D. No. 2505, dated 25th July 1910 . . .	7,500	4 „	2,771	...	2,771	...	966
Karachi do.	For the following works of public utility:— Water-works extension. Boulton market. Empress market. Light Tramway. Victoria Museum.	G. R. Nos. 3210, 4269 and 1441, dated 3rd September, 4th December 1883, and 21st April 1884, respectively . . .	5,00,000	5 & 6 p. c.	...	1,02,000		...	...
	Drainage works.	G. R. No. 4672, dated 25th November 1892 . .	6,00,000	4½ p. c.	...	6,00,000		...	...
	Construction of a new reservoir.	G. R. No. 2771, dated 27th August 1894 . . .	1,00,000	4 „	...	1,00,000		...	...
	Extension of water-works.	G. R. No. 2386, dated 15th July 1910 . . .	8,10,000	4 „	...	8,10,000		...	...
	Drainage extension.	G. R. No. 3151, dated 17th September 1904 . .	5,50,000	4 „	...	3,67,000		...	18,500
	Runchore lines improvement.	G. R. F. D. No. 2152, dated 6th May 1907 . . .	2,00,000	4 „	...	1,48,000		...	6,500
	Extension of water works.	G. R. F. D. No. 2714, dated 5th July 1914 . .	6,35,500	4 „	...	6,35,500	27,94,46,551 / £2,232,600	...	...
		Carried over .			3,52,96,182	24,41,50,369		1,47,19,500	14,53,013

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1916—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1916.			TRANSACTIONS DURING 1915-16.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY—*concld.*		Brought forward .			3,52,96,182	24,41,50,369	27,94,46,551 / £2,232,600	1,47,19,500	14,53,013
Karad Municipality.	Water supply	G. R. F. D. No. 1448, dated 4th March 1913 . .	91,000	4 p. c.	87,933	...	87,933	...	...
Lonavla do.	Plague purposes	G. R. F. D. No. 2368, dated 17th July 1905, and No. 3756, dated 4th November 1904, and G. I. F. and C. D. No. 5835-A., dated 14th September 1904 . .	5,000	4 „	..	...		...	584
	Provision of Water-supply.	G. R. F. D. No. 722, dated 17th February 1913 . .	2,16,000	4 „	2,12,387	...	2,12,387	38,000	3,613
Nargund do.	Improvement of Water-supply.	G. R. F. D. No. 1621, dated 17th April 1906, and G. R. F. D. No. 2764, dated 10th July 1906 . . .	1,500	4 „	84	...	84	...	261
Nasik do.	Water-works .	G. I. F. D. Nos. 5037-A. and 3425, dated 27th September and 22nd October 1910	1,50,000	4 „	1,30,975	...		...	3,330
Do do.	To meet excess expenditure on water supply scheme.	G. I. F. D. No. 3433. dated 21st September 1915, and G. I. F. D. No. 377, dated 4th February 1916 . .	50,000	4 „	50,000	...	1,80,975	50,000	..
Poona City do.	For Drainage and water-supply.	G. I. F. D. No. 2084-A, dated 27th April 1910; G. R. F. D. No. 2898, dated 21st June 1910; No. 2424, dated 15th August 1911 . .	10,00,000	4 „	9,84,171	...	9,84,171	...	10,668
Panwel do.	Water-works	G.R.F.D. Nos. 2659, 3672 and 4944, dated 29th June, 14th September, and 14th December 1892, respectively .	59,000	4½ „	21,199	...	21,199	...	2,569
Pen do.	Water-works	G.R.F.D. No. 1952, dated 17th May 1915, and No. 3558, dated 2nd October 1915 .	7,945	4 „	7,945	...	7,945	7,945	...
Rajapur do.	Water-works at Khodwalla.	G.R.F.D. Nos. 737 and 2507, dated 16th March and 26th August 1886, respectively .	12,000	4 „	...	9,000	9,000	...	500
Rcha Ashtami do.	For repair and improvements to the water-works.	G. R. F. D. No. 1686, dated 22nd April 1909 . .	8,000	4 „	3,922	...	3,922	...	678
Ranebenur do.	Construction of the Municipal Office.	G. R. F. D. No. 1547, dated 12th April 1915, and G. R. F. D. No. 3300, dated 8th September 1915 . .	5,000	4 „	5,000	...	5,000	5,000	...
Sangamner do.	For constructing a building for municipal office.	G. R. F. D. No. 1063 and 2492, dated 10th March and 24th June 1910, respectively . . .	3,000	4 „	57	...	57	...	500
Savada do.	Improvement in the Sanitation of the town.	G. R. F. D. No. 936, dated 5th March 1915 . .	20,000	4 „	20,000	...	20,000	...	...
Sholapur do.	Improvement of water-supply.	G. R. F. D. Nos. 3949, dated 1st December 1911, and 1555, dated 30th April 1912	3,00,000	4 „	2,49,991	...	...	80,000	...
	School Building.	G. R. F. D. No. 1151, dated 19th March 1913 . .	1,50,000	4 „	99,982	...	3,49,973	...	12
Surat do.	Construction of water-works.	G. R. No. 2960, dated 4th September 1896 . .	6,00,000	4 „	...	1,70,600	...	...	15,500
	Extension of Waracha water-works.	G. R. F. D. No. 1162, dated 5th March 1907, No. 2261, dated 11th May 1907, and No. 1652, dated 1st April 1908	1,00,000	4 „	...	85,000	2,55,600	...	7,000
		TOTAL BOMBAY .			3,71,69,828	24,44,14,969	28,15,84,797 / £2,232,600	1,49,00,445	14,98,228

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1916—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1916.			TRANSACTIONS DURING 1915-16.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
BENGAL.			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
Serajgunj Municipality.	Repairing and raising roads.	B. G. No. 640-M., dated 29th April 1907 . . .	5,000	4 p. c.	3,343	...	3,343	...	225
Sherpur do. (Bogra) I	Metalling the Central road in the town.	B. G. No. 550-L. G.-2929, dated 12th January 1907 .	2,000	4 „	237	...		...	228
Ditto II	Ditto .	B. G. No. 484-M., dated 17th January 1908 . . .	2,000	4 „	465	...	702	...	219
Bally do.	For opening a new road.	B. G. No. 932-M., dated 12th April 1915 . . .	2,000	*Nil.*	...	1,600	1,600	2,000	400
Bansberia do.	Construction of Municipal office.	B. G. No. 475-M., dated 1st March 1912 . .	1,200	4 p. c.	...	...		...	318
Bankura do.	Improvement of Local Market.	B. G. No. 403-M., dated 21st February 1910 . .	11,000	4 „	8,784	...		...	440
	Combined drainage and water supply scheme.	B. G. No. 6095-F., dated 26th October 1914 . .	10,000	4 „	9,665	...		...	335
	Drainage scheme.	B. G. No. 840-M., dated 31st March 1913 . . .	12,500	4 „	11,195	...		...	452
	Improvement of sanitation of Janti Mohalla.	B. G. No. 1111-F., dated 21st February 1916 . . .	5,000	4 „	5,000	...	34,644	5,000	...
Barasat do.	Drainage scheme.	B. G. No. 797-T. M., dated 20th July 1907 . .	15,000	4 „	10,030	...	10,030	...	675
Barisal do.	Water-works .	B. G. No. 1407—08-M., dated 28th March 1911 .	35,000	4 „	28,655	...	...	...	1,372
	Improvement of Water works.	B. G. No. 823-M., dated 31st March 1910 . . .	13,000	4 „	12,785	...	41,440	13,000	215
Baruipore do.	Construction of drains.	B. G. No. 599-M., dated 21st March 1908 . . .	17,000	4 „	11,410	...	11,410	...	728
Basirhat do.	Surface drainage scheme.	B. G. No. 1301-T. M., dated 10th October 1907 . .	6,000	4 „	4,148	...	4,148	...	265
Berhampur do.	Cost of a barge and improvement of Water-works.	B. G. No. 2813-T. M., dated 30th September 1905 .	6,000	4 „	...	...		...	712
Baranagore do.	Drainage scheme.	B. G. No. 784-M., dated 7th September 1907 . .	25,000	4 „	17,285	...		...	1,103
	Construction of a sluice.	B. G. No. 1425-M., dated 20th November 1911 . .	15,000	4 „	12,868	...	30,153	...	565
Bhatpara do.	Water-supply	B. G. No. 1371-M., dated 8th March 1904 . . .	20,000	4 „	9,927	...		...	1,034
	Drainage project.	B. G. No. 186-M., dated 25th January 1910 . . .	50,000	4 „	40,936	...	50,863	...	1,959
Budge Budge do.	Drainage scheme.	B. G. No. 605-M., dated 21st March 1908 . . .	15,000	4 „	10,371	...		..	662
	Extension of trenching ground.	B. G. No. 907-M., dated 22nd July 1911 . . .	5,000	4 „	2,993	...	13,364	..	477
Burdwan do.	Water-works.	B. G. Notifications, dated 26th February 1883, 11th February 1886, and 18th December 1891 . . .	1,25,000 25,000	5 „ 4½ „	...	11,000	11,000	...	...
		Carried over .			2,00,097	12,600	2,12,697	20,000	12,384

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1916—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1916.			TRANSACTIONS DURING 1915-16.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BENGAL—*contd.*		Brought forward .			2,00,097	12,600	2,12,697	20,000	12,384
Calcutta Municipality.	Extension of Water-supply, Drainage, and construction of Harrison Road.	B. G. Notification, dated 17th June 1885 . . .	25,00,000	5 p. c.					
		B. G. No. 99-T. M., dated 25th April 1886 . .	24,51,900	5 „					
		B. G. No. 3654, dated 20th August 1887, and B. G. No. M. 3-L-1—3, dated 28th February 1889 . .	15,50,000	5 „					
		B. G. No. M. 3-L. 1-10, dated 26th September 1889 .	19,00,000	5 „					
		F. D. No. 2313, dated 9th May 1890 . . .	30,00,000	5 „					
		F. D. No. 53, dated 20th May 1891	20,00,000	4½ „					
	Town and Bustee Improvement.	B. G. No. 3559-A., dated 22nd October 1897 . . .	20,00,000	4 „					
	Drainage, Water-supply, and other Works.	B. G. No. 4653-M., dated 28th July 1898 . .	30,00,000	4½ „					
		B. G. No. 4044-M., dated 9th August 1899 . . .	25,00,000	4 „					
	Drainage and miscellaneous works.	B. G. No. 329-M., dated 28th January 1901 . . .	6,00,000	4 „					
	Drainage and Water-supply.	B. G. No. 3361-M., dated 21st December 1901 . .	25,00,000	4 „					
		B. G. No. 1515-M., dated 26th March 1903 . . .	45,00,000	4 „					
		B. G. telegram, dated 28th September 1904 . .	35,00,000	4 „	...	5,01,67,100	5,01,67,100	27,17,600	25,00,000
		B. G. No. 2049-M., dated 28th October 1905 . .	20,00,000	4 „					
		B. G. No. 2022-M., dated 16th August 1906 . .	19,00,000	4 „					
	Drainage, Water-supply, lighting and miscellaneous works.	B. G. No. 387-T. M., dated 14th May 1907, and telegram No. 726-T. M., dated 2nd July 1907. Letter No. 818, dated 17th September 1907	26,18,600	4 „					
	Ditto .	B. G. No. 164, dated 22nd September 1908 . .	34,00,000	4 „					
	Ditto .	F. D. No. 132, dated 4th July 1909	46,00,000	4 „					
	Ditto .	B. G. No. 943-T. M., dated 3rd October 1910 . .	43,50,000	4 „					
	Drainage and Miscellaneous Works.	B. G. No. 1364-M., dated 31st August 1912 . . .	34,00,000	4 „					
	Water supply, lighting and Miscellaneous improvements.	B. G., No. 1185, dated 30th August 1913 . .	20,00,000	4 „					
		B. G., No. 2723, dated 23rd October 1914 . . .	15,75,000	4 „					
	Repayment of debenture loan.	G. I. No. 49 dated 31st March 1916, and B. G. No. 56-T. M., dated 4th May 1916 . .	12,675	4 „					
	Repayment of debenture loan.	G. I. No. 90 dated 27th May 1915, B. G. No. 1988-M., dated 19th August 1915	13,10,625	4 „					
Cossipore Chitpore do.	Extension of trenching grounds and gas lights.	B. G. No. 294-T. M., dated 8th May 1907 . . .	61,000	4 „	40,790	...	40,790	...	2,746
Chandpur do.	Water-supply project.	B. G. No. 1122-M., dated 25th July 1912 . .	15,000	4 „	13,427	...	13,427	...	545
Chittagong do.	Water works	B. G., No. 2389-F., dated 30th March 1915 . . .	1,50,000	4 „	1,10,000	...	1,10,000	60,000	...
		B. G. No. 2898.-F., dated 16th April 1915 . . .							
		Carried over .			3,64,314	5,01,79,700	5,05,44,014	27,97,600	25,15,675

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1916—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY OF LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1916.			TRANSACTIONS DURING 1915-16.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward .			3,64,314	5,01,79,700	5,05,44,014	27,97,600	25,15,675
BENGAL—*contd.*									
Darjeeling Municipality	Water-works.	B. G. No. 475-T. M., dated 16th June 1915 . .	14,000	4 p. c.	12,794	...		...	497
	Improvement of Water-supply.	B. G. Nos. 1323-M., dated 30th March 1896, and 306-T.M., dated 15th September 1898	20,000	4½ „	3,574	...		...	1,321
	Establishment of a Steam Laundry.	B. G. No. 3339-M., dated 6th August 1896 . . .	30,000	4½ „	16,309	...		...	1,062
	Iron railings, steam laundry and railway sidings.	B. G. No. 1417-T.M., dated 10th November 1897 .	30,000	4½	3,288	...		...	2,072
		B. G. No. 3633-M., dated 15th June 1898 . . .	30,000	4½ „	4,335	...		...	2,027
	Electric lighting.	B. G. No. 3223-M., dated 31st July 1896 . . .	1,20,000	4½ „	75,512	...		...	3,802
	Extending Water-supply and repairing damages.	F. D. No. 1089-A., dated 1st March 1900, and B. G. No. 2929-M., dated 28th August 1900	2,00,000	4 „	1,28,861	...		...	6,167
	Electric installation.	B. G. Nos. 1836-M., dated 26th March 1904, and 1508-T.M., dated 1st July 1904 . .	1,03,845	4 „	54,254	...		...	5,264
	Improvement of Water-supply.	B. G. No. 1512-T. M., dated 14th September 1905 .	33,000	4 „	18,914	...		...	1,608
	Excess expenditure on Electric light Installation.	B. G. No. 151-M., dated 30th January 1907 . . .	30,000	4 „	19,365	...		...	1,377
	Establishment of a fire-brigade.	B. G. No. 545-M., dated 20th March 1907 . . .	15,000	4 „	9,682	...		...	689
	Reconstruction of the old and dilapidated Municipal building.	B. G. No. 1801-M., dated 21st November 1908 . .	20,000	4 „	14,711	...		...	848
	Installation of an extra plant at the Electrical Power Station	B. G. No. 278-M., dated 11th February 1909 . .	50,000	4 „	36,777	...		...	2,121
	Reconstruction of Municipal buildings in the Darjeeling bazar.	B. G. No. 481-M., dated 25th February 1910 . . .	30,000	4 „	20,082	...		...	1,821
	Establishment of a system of septic tanks and improved latrines.	B. G. No. 1085-T.M., dated 27th October 1910 . .	1,70,000	4 „	1,49,070	...		...	6,277
	Town drainage	B. G. No. 759-T. M., dated 12th September 1911 .	46,000	4 „	41,196	...		...	1,665
Dacca do.	Construction of Bazar barracks.	B. G. No. 1430-M., dated 20th November 1911 .	1,63,740	4 „	1,49,633	...	7,58,357	...	5,811
	Extension of Water-supply	B. G. No. M.-3-D.-3-17, dated 3rd December 1889 . .	1,25,000	4⅓ „	36,830	...		...	5,781
	Conservancy of the town.	B. G. No. 5172-M., dated 23rd July 1908 . . .	75,000	4 „	64,496	...		...	1,685
	Remodelling and improvement of water works.	L. G. No. 8863-M., dated 4th December 1909 . . .	2,00,000	4 „	1,55,591	...		...	8,153
	For conservancy Tramway.	L. G. No. 2790-1-M., dated 15th May 1911 . . .	20,000	4 „	16,764	...	2,73,681	...	769
Faridpur do.	For metalling roads.	L. G. No. 2488-M., dated 24th July 1907 . . .	3,000	4 „	529	...	529	...	336
		Carried over .			13,96,881	5,01,79,700	5,15,76,581	27,97,600	25,76,828

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1916—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1916. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1915-16. Borrowed.	Repaid.
		Brought forward .	Rs.		Rs. 13,96,881	Rs. 5,01,79,700	Rs. 5,15,76,581	Rs. 27,97,600	Rs. 25,76,828
BENGAL—*contd.*									
Garulia Municipality	Surface drainage scheme.	B. G. Nos. 432-T.M., dated 23rd May 1907, and 800-M., dated 7th September 1907 .	21,000	4 p. c.	14,043	...		...	945
	Drainage .	B. G. No. 122-M., dated 20th January 1912 . . .	10,000	4 „	8,579	...	22,622	...	377
Howrah do.	Water-works	F. D. No. 26-A., dated 5th January 1894 . . .	15,00,000	4 „	7,33,628	...		...	55,294
		B. G. No. 5573-M., dated 18th December 1897 . .	40,000	4 „	5,568	...		...	2,623
		B. G. No. 657-M, dated 13th February 1900 . . .	50,000	4 „	13,390	...		...	3,029
	Drainage .	B. G. No. 1514-T. M., dated 4th September 1902 . .	75,000	4 „	52,858	...		...	2,137
	Purchase of a new Engine and Pump.	B. G. No. 1508-T. M., dated 5th September 1902 .	80,000	4 „	56,382	...		...	2,279
	Extension of conservancy, etc.	B. G. No. 640-T. M., dated 23rd May 1902 . .	21,000	4 „	8,712	...		...	1,152
	Construction of an additional water reservoir at Shibpur.	B. G. No. 2221-M., dated 10th November 1905 . .	60,000	4 „	35,864	...		...	2,866
	Extension of filtered Water-supply.	B. G. No. 2221-M., dated 10th November 1905 . .	50,000	4 „	29,887	...		...	2,388
	Drainage Project.	B. G. No. 183-M., dated 17th January 1914 . . .	5,50,000	4 „	5,31,607	...		...	18,394
		B. G. No. 6640-F., dated 30th November 1915 . .	1,00,000	4 „	1,00,000	...		1,00,000	...
	Construction of drainage.	B. G. No. 1491-M., dated 31st March 1906, and G. I. No. 1938A., dated 6th April 1906	3,91,000	4 „	3,40,673	...		...	8,610
	Acquisition of lands in connection with the Tramways.	B. G. No. 135-M., dated 28th January 1907 . . .	1,50,000	4 „	1,25,486	...		...	3,505
	Survey of the Town.	B. G. Nos. 831-M. and 2390-F., dated 29th and 30th March 1915 . . .	84,000	4 „	81,191	...		...	2,809
		G. I. F. D. No. 1694-A., dated 12th March 1904 and G. B. M. D. V. No. 789-M., dated 25th March 1904 . .	250,000	4 „	186,774	...		...	6,711
	Northern Foreshore Drainage.	B. G. No. 728-M., dated 24th March 1910 . . .	1,50,000	4 „	1,19,781	...		...	5,995
	Water Works (Serampore).	B. G. No. 1024-T. M., dated 17th October 1911 . .	35,000	4 „	30,027	...	24,51,828	...	1,318
Hughly Chinsurah do.	Improvements of roads.	B. G. No. 101-T. M., dated 9th May 1908 . . .	40,000	4 „	17,920	...		...	4,054
	Water-supply scheme.	B. G. No. 1118-M., dated 24th July 1912 . .	1,12,000	4 „	1,00,303	...		...	4,054
		B. G. No. 139-T. M., dated 2nd May 1914 . .	63,000	4 „	59,808	...	1,78,031	...	2,149
Jessore do.	Water-supply .	B. G. Nos. 608-T. M., dated 29th April 1910 . . .	60,000	4 „	50,310	...		...	2,305
	Water works	B. G. No. 206-T. M., dated 8th May 1913 . .	5,000	4 „	4,385	...		...	184
		B. G. No. 2395-F., dated 30th March 1915 . . .	15,000	4 „	14,498	...	69,193	...	502
Kurseong do.	Increased Water-supply.	B. G. No. 260-T. M., dated 13th May 1910 . .	35,000	4 „	22,794	...	22,794	...	1,044
Kharor do.	Cost of a Dispensary.	B. G. No. 1408-M., dated 4th November 1912 . .	2,500	4 „	1,060	...	1,060	...	499
Kusthea do.	Drainage Scheme .	B. G. No. 1066-M., dated 11th August 1911 . .	10,000	4 „	9,318	...	9,318	...	348
Khulna do.	Improvement of water-supply.	B. G. No. 1144-M., dated 16th March 1906 . . .	8,000	4 „	4,782	...		...	382
	Extension of filtered Water-supply.	B. G. No. 1073-M., dated 11th August 1911 . .	5,000	4 „	4,290	...	9,072	...	188
		Carried over .			41,60,799	5,01,79,700	5,43,40,499	28,97,600	27,12,969

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1916—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1916.			TRANSACTIONS DURING 1915-16.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BENGAL—*contd.*		Brought forward .			41,60,799	5,01,79,700	5,43,40,499	28,97,600	27,12,969
Katwa do.	Drainage scheme.	B. G. No. 573-T.M., dated 24th June 1913 . .	30,000	4 p. c.	14,752	...	14,752	...	248
Manicktolla do.	Improvement of Water-supply.	B. G. No. 1362-M., dated 26th March 1906 . . .	1,00,000	4 „	78,697	...	78,697	...	2,529
Moheshpur Municipality	Construction of wells.	B. G. No. 1669-M., dated 15th December 1911 .	1,250	4 „	809	...	809	...	117
Jalpaiguri do.	For improving the drainage	B. G. No. 714-M., dated, 15th February 1894 . . .							
	Construction of the Kurla bridge No. I.	L. G. No. 306-F., dated 8th January 1907 . . .	4,000	4 „	2,582	...		...	184
	Office building	B. G. No. 2179-M., dated 11th December 1913 . .	6,000	4 „	4,982	...		...	519
	Reconstruction of the Kurla bridge No. II.	L. G. No. 3699-M., dated 12th September 1907 .	2,000	4 „	1,383	...	8,947	...	88
Malda do. (English Bazar).	For draining the town.	L. G. No. 5632-M., dated 11th August 1908 . .	2,500	4 „	856	...	856	...	263
Mymensingh (Nasirabad) do.	Construction of quarters for Dispensary.	L. G. No. 1128-M., dated 10th March 1903 . . .	3,000	4 „	631	...		...	236
	Improvement of Water-works.	L. G. No. 3387-M., dated 11th May 1910 . . .	23,000	4 „	18,366	...	18,997	...	919
Narayanganj do.	Water-works.	L. G. No. 2950-F., dated 11th March 1907 . . .	1,50,000	4 „	1,03,712	...		...	6,619
	For a pumping Engine .	L. G. No. 6035-64M., dated 9th September 1911 . .	25,000	4 „	21,448	...	1,25,160	...	942
Naihati do.	Filtered water scheme.	B. G. No. 206-M., dated 27th January 1910 . . .	5,000	4 „	3,890	...	3,890	...	204
Panihati do.	Cost of acquiring lands and office building.	B. G. 1176-T. M., dated 25th September 1907 . .	2,000	4 „	466	...	466	...	219
Ranaghat do.	Drainage .	B. G. No. 1002-M., dated 3rd August 1911 . . .	16,000	4 „	13,727	...	13,727	...	602
Serampur do.	Water-supply	B. G. No. 1106-M., dated 22nd July 1912 . .	40,000	4 „	35,728	...	35,728	...	1,452
South Suburban do.	Extension of filtered water.	B. G. No. 3364-M., dated 31st December 1901 . .	29,000	4 „	11,850	...	11,850	...	1,598
Tangail do.	Drainage Scheme.	B. G. No. 420-T. M., dated 30th June 1914. . .	10,000	4 „	9,664	...	9,664	...	336
Titaghar do.	Supply of filtered water.	B. G. No. 2339-M., dated 8th August 1903 . . .	13,000	4 „	2,736	...		...	1,021
	Drainage scheme.	B. G. No. 1278-M., dated 22nd March 1906 . .	55,000	4 „	34,202	...		...	2,576
	Improvement of drainage.	B. G. No. 1635-M., dated 21st December 1909. . .	10,000	4 „	4,480	...	41,418	...	1,013
Tollygunge do.	Extension of filtered water-supply.	B. G. No. 201-M., dated 12th January 1905 . . .	16,000	4 „	5,233	...		...	1,184
	Laying 6″ water pipe in the Russa Road.	B. G. No. 957-M., dated 26th July 1909 . . .	7,000	4 „	5,299	...	10,532	...	291
Chittagong Port Fund I	For revetment work.	L. G. No. 8985-F., dated 7th November 1907 . .	1,55,500	4 „	1,29,953	...		...	3,649
Ditto IV	Ditto .	L. G. No. 466-F., dated 23rd January 1909 . . .	1,95,000	4 „	1,67,539	...		...	4,399
Ditto V	Ditto .	L. G. No. 7992-F., dated 30th December 1909 . . .	1,75,000	4 „	1,54,304	...		...	3,796
Ditto VI	Ditto .	L. G. No. 1246-F., dated 2nd March 1911 . . .	1,00,000	4 „	90,343	...	5,42,139	...	2,086
		Carried over .			50,78,431	5,01,79,700	5,52,58,131	28,97,600	27,50,059

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1916—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1916. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1915-16. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BENGAL—*contd.*		Brought forward .			50,78,431	5,01,79,700	5,52,58,131	28,97,600	27,50,059
Port Commissioners of Calcutta.	Value of Calcutta Port Fund Stock made over to the Port Commissioners.	F. D. No. 1832, dated 17th July 1871 . . .	17,65,000	4½ p. c.	17,65,000	...		...	...
	Construction of Kidderpore Dock.	F. D. No. 4483, dated 4th December 1886, and No. 1296-A., dated 28th March 1893	2,87,70,566	4 „	(*a*) 2,68,53,192	...	2,86,18,192	...	3,29,863
	Improvement of the Port of Calcutta.	B. G. No. 2986 Marine, dated 19th November 1907 .	50,00,000	4 „	..	9,34,35,600	9,34,35,600	1,09,43,800	30,00,000
		B. G. Notification, dated 14th January 1886 . . .	30,00,000	5½ „					
		B. G. No. 530-M., dated 5th March 1895 . . .	17,50,000	4 „					
		B. G. No. 1727-M., dated 27th August 1895 . . .							
		B. G. No. 696-M., dated 19th March 1897 . . .	15,00,000	4 „					
		B. G. No. 18-M., dated 2nd February 1899 . . .	12,50,000	4½ „					
		B. G. Nos. 79-M., dated 18th April 1899, and 2132-M., dated 4th November 1899 .	40,50,000	4 „					
		B. G. No. 1990-M., dated 5th November 1902 . .	34,00,000	4 „					
		B. G. No. 1330-M., dated 1st August 1905 . . .	83,87,044	4 „					
		B. G. No. 361-T., dated 17th September 1906 . .	70,00,000	4 „					
	Repayment of Temporary Loan (30 lakhs).	B. G. No. 2150, dated 9th August 1907 . . .	50,00,000	4 „					
	For Capital expenditure.	B. G. No. 827 Marine, dated 2nd March 1908 . .	75,00,000	4 „					
	For new works and to pay bills which fell due in August 1909 for the loan of R2,50,000	B. G. No. 194-T. Marine, dated 9th June 1909 . .	1,05,00,000	4 „					
	For Acquisition of lands and for works.	B. G. No. 2495-Marine, dated 25th October 1909 . .	45,00,000	4 „					
	For Improvement works.	B. G. No. 1840-M., dated 21st July 1910 . . .	30,00,000	4 „					
	For Capital Works.	B. G. No. 1774-M., dated 25th July 1911, and G. I. No. 4452-A., dated 18th July 1911	20,00,000	4 „					
	Ditto .	G. I. No. 1681 Marine, dated 12th July 1912 . . .	50,00,000	4 „					
	Ditto .	G. I. No. 2742-Marine, dated 26th August 1913 . .	70,00,000	4 „					
	Ditto .	G. I. No. 554-T., dated 2nd July 1914 . . .	1,00,00,000	4 „					
	Ditto .	No. 2709-M., dated 9th September 1915 . . .	85,00,000	4 „					
	For Capital Expenditure during 1916-17.	No. 678-M., dated 26th February 1916 . . .	20,00,000	Bank rate.					
Burdwan District Board.	Improvement of roads.	B. G. No. 2901-L. S. G., dated 21st December 1915.	50,000	4 p. c.	25,000	...	25,000	25,000	...
Dinajpur District Board.	Improvement of roads.	B. G. No. 1826-L. S. G., dated 19th December 1912 .	40,000	4 „	35,823	...		...	1,418
	Ditto .	B. G. No. 6948-M., dated 23rd November 1911 . .	40,000	4 „	34,316	...		...	1,506
	Construction of bridges.	L. G. No. 1897-F., dated 18th December 1905.	23,000	4 „	13,748	...		...	1,099
	Raising and bridging roads.	L. G. No. 603-L. S. G., dated 2nd February 1905.	25,000	4 „	13,701	...	97,588	...	1,242
		Carried over .			3,38,19,211	14,36,15,300	17,74,34,511	1,38,66,400	60,85,217

(*a*) Balance reduced by Rs. 15,87,511 being the amount standing to the credit of the Sinking Fund on 31st March 1915, on the abolition of the Fund.

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1916—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1916. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1915-1916. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward .			3,38,19,211	14,36,15,300	17,74,34,511	1,38,66,400	60,85,217
BENGAL—*concld.*									
Darjeeling Road Committee.	Restoring bridges damaged and destroyed by storms.	B. G. Nos. 1888-F., dated 14th March 1900 and 526-T., dated 6th June 1900	50,000	4 p. c.	13,390	...		...	3,029
		B. G. No. 1027-F., dated 12th February 1901 .	50,000	4 „	16,419	...	29,809	...	2,911
Jessore Dist. Board.	Construction of bridges.	B. G. No. 492-L. S. G., dated 3rd March 1911 . .	15,000	4 „	8,240	...		...	1,461
	Construction of office building.	B. G. No. 103-L. S. G., dated 14th January 1913 . .	40,000	4 „	36,546	...	44,786	...	1,420
Murshidabad do.	Carrying out the scheme of feeder roads.	B. G. No. 238-L. S. G., dated 3rd February 1908 . .	20,000	4 „	14,274			...	865
	Acquiring and completing feeder roads.	B. G. No. 1759-L. S. G., dated 20th November 1908 .	34,000	4 „	25,008	...	39,282	...	1,442
Rangpur do.	Repairs to roads.	L. G., No. 1471-T. M., dated 30th June 1903 . .	75,000	4 „	35,229	...	35,229	...	3,955
24-Pergunahs. do.	Magrahat drainage scheme.	B. G. No. 692-L. S. G., dated 27th March 1908 and 5891-F., dated 10th October 1914 .	15,73,091	4 „	15,73,091	...		...	...
	Construction of feeder roads.	B. G. No. 552-T. L. S. G., dated 19th June 1911 .	60,000	4 „	52,615	...	16,25,706	...	2,216
		TOTAL BENGAL .			3,55,94,023	14,36,15,300	17,92,09,323	1,38,66,400	61,02,516
UNITED PROVINCES OF AGRA AND OUDH.									
Agra Municipality.	Water-works.	G. O. No. 451-XI—509A., dated 27th March 1894 .	12,56,700	4 p. c.	4,08,028	...		...	54,650
	Drainage and Water-works.	G. O. No. 5442-X—2, dated 20th November 1894, and No. 5795-X—2, dated 3rd December 1894 . .	81,120	4½ „	36,318	...		...	3,213
	Water-works.	G. O. No. 1263-XI—74A., dated 3rd May 1895 . .	8,000	4½ „	3,750	...		...	309
	Ditto .	G. O. No. 2449-XI—74A., dated 20th September 1895.	11,000	4½ „	5,341	...		...	418
	Ditto .	G. O. No. 639-XI—74A., dated 23rd March 1896 .	8,000	4½ „	4,064	...		...	295
	Ditto .	G. O. No. 86-XI—537B., dated 10th January 1900 .	32,000	4 „	8,505	...		...	1,942
	Ditto .	G. O. No. 1746-XI—76C., dated 30th July 1900 .	30,000	4 „	8,889	...		...	1,785
	Miscellaneous Purposes.	G. O. No. 2684-XI—114C., dated 1st December 1900 .	10,000	4 „	3,253	...		...	584
	Water-works .	G. O. No. 2280-XI—632C., dated 8th July 1902 . .	42,000	4 „	17,403	...		...	2,306
	Ditto .	G. O. Nos. 2610-XI—74A 5, dated 25th July 1903, 3464-XI—74A 5, dated 23rd September 1903 . . .	7,000	4 „	3,468	...		...	362
	Sewerage .	G. O. No. 183-XI—380C., dated 19th January 1904 .	80,000	4 „	43,805	...		...	3,976
	Ditto .	G. O. No. 2855-XI—499B., dated 12th August 1904 .	32,000	4 „	17,511	...		...	1,592
	Ditto .	G. O. No. 155-XI—2-1905, dated 14th January 1905 .	25,000	4 „	13,677	...		...	1,244
	Water-works .	G. O. No. 695-XI—537D., dated 8th March 1907	1,31,000	4 „	80,742	...		...	6,167
	Drainage .	G. O. No. 3084-XI—686D., dated 7th October 1909 .	19,500	4 „	15,148	...		...	797
	Water-works .	G. O. No. 3458-XI—537D., dated 6th November 1909 .	58,000	4 „	45,039	...	7,14,941	...	2,371
		Carried over .			7,14,941		7,14,941		82,011

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1916—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1916.			TRANSACTIONS DURING 1915-1916.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
UNITED PROVINCES OF AGRA AND OUDH —*contd.*		Brought forward .			7,14,941		7,14,941	...	82,011
Allahabad Municipality.	Water-works .	G. O. No. 455-XI—609A., dated 27th March 1894 .	16,43,211	4 p. c.	5,13,229	...		...	73,748
	Ditto .	G. O. No. 882-XI—496 D., dated 8th March 1913	3,37,000	4 „	3,07,932	...		...	11,942
	Municipal Office.	G. I. F. D., No. 797-A , dated 21st August 1914 and G. O. No. 2277-XI—15C-E., dated 28th August 1914 .	39,000	4 „	...	...	8,21,191		28,353
Bahraich do.	Drainage .	G. O. No. 1938-XI—553 D., dated 6th July 1914 and 936-XI—553-D., datad 11th May 1915 .	1,00,000	4 „	96,372	...	96,372	50,000	3,628
Balia do.	Miscellaneous Purposes.	G. O. No. 1328-XI—46-1905, dated 28th April 1905	50,000	4 „	28,561	...	...	...	2,435
		No. 2079-XI—395 D., dated 28th July 1914 . .	30,000	4 „	28,996	...	57,657	...	1,004
Bareilly do.	Expansion of City.	G. O. No. 2289-XI—830D., dated 12th July 1911 .	70,000	4 „	32,354	...		...	19,556
	Ditto .	G. O. No. 1436-XI—830 D., dated 19th April 1912 .	1,30,000	4 „	1,30,000	...	1,62,354	...	...
Benares do.	Water-works .	G. O. No. 310-XI—4-91A2, dated 8th March 1894 .	19,58,226	4 „	14,13,023	...		...	15,602
	Ditto .	G. O. No. 2053-XI—523D., dated 20th May 1908 .	1,75,000	4 „	1,36,114	...		...	7,141
	Drainage Project.	G. O. No. 4061-XI—491A-2, dated 25th November 1903 .	10,00,000	4 „	9,37,957	...		...	6,392
	Construction of a rising main.	G. O. No. 48-XI—523D., dated 3rd January 1907 .	54,000	4 „	36,127	...		...	2,431
	Water-works .	G. O. No. 1226-XI—185E., dated 6th April 1914 .	50,000	4 „	48,327	...		...	1,673
		G. O. No. 2228-XI—523D., dated 29th June 1910 .	52,665	4 „	42,038	...		...	2,108
	Miscellaneous Purposes.	G. O. No. 2484-XI—805D., dated 16th July 1910 . .	1,50,000	4 „	1,22,783	...		...	5,886
	Construction of Assi-Massan Ghat Road.	G. O. No. 715, dated 28th February 1912, and G. O. No. 1662-XI—D., dated 13th May 1912.	45,000	4 „	19,070	...		...	8,988
	Putting the Pumping Plant in order.	G. O. No. 1273-XI—185-E., dated 30th June 1915 and G. O. No. 4110-XI—185-E., dated 12th October 1916 .	30,000	4 „	13,300		27,98,739	13,300	...
Bisauli town area loan (Budaon).	Filling in a tank.	G. O. No. 1770-IX—55, dated 5th June 1914 . .	1,000	4 „	874	...	874		85
Budaon Municipality.	Drainage .	G. O. No. 669-XI—551D., dated 4th March 1909 .	50,000	4 „	38,899	...	38,899	...	2,039
Cawnpore do.	Water-works .	G. O. No. C—3-XI—390-60, dated 28th January 1893 .	14,50,000	4 „	3,46,158	...		...	38,991
	Water supply	G. O. No. 1017-XI—364D., dated 30th March 1905 .	1,00,000	4 „	54,690	...		...	4,998
	Sewerage .	G. O. No. 3139-XI—105-1905, dated 16th November 1905	1,00,000	4 „	59,743	...		...	4,784
	Water-works .	G. O. 2708-XI-859D., dated 14th August 1911. .	6,00,000	4 „	5,78,332	...		...	11,061
	Miscellaneous improvement.	G. O. No. 512-XI—228, dated 13th February 1913 .	12,000	4 „	7,489	...		...	2,295
	Construction of meat shops.	G. O. No. 1572-XI—228-D., dated 16th August 1915 .	7,000	4 „	7,000			7,000	...
	Sewerage Scheme.	G. O. No. 3666-XI—237-A., dated 17th November 1902.	10,00,000	4½ „	...	10,00,000 (a)	20,53,412	...	...
	For advances to persons whose houses were demolished.	G. O. No. 2363-XI—352-E., dated 10th December 1915 .	35 006	4 „	...			35,000	35,000
Chandausi do (Moradabad)	Drainage .	G. O. No. 160-XI—93-1905, dated 13th January 1906 .	1,00,000	4 „	64,531	...		...	4,598
	Ditto .	G. O. No. 94-XI—93-1905, dated 9th January 1907 .	20,000	4 „	12,886	...	77,417	...	921
		Carried over .			58,21,856	10,00,000	68,21,856	1,05,300	3,87,670

(a) The balance as per the account of the Sinking Fund formed for the repayment of the Loan is Rs 7,20,500 *vide* details given below.—

	Rs.
Original debt	10,00,000
Deduct Amount paid to the Sinking Fund up to 31st March 1916	*2,79,500*
Balance of the loan as per Sinking Fund Account . . .	7,20,500

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1916—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1916.			TRANSACTIONS DURING 1915-16.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
UNITED PROVINCES OF AGRA AND OUDH —*contd.*		Brought forward .			58,21,856	10,00,000	68,21,856	1,05,300	3,87,670
Dehra Dun Municipality.	Water-works .	G. O. No. 1334-XI—627A., dated 9th May 1895 .	91,000	4 p.c.	42,816	...		...	3,422
	Water-supply	G. O. No. 42-XI—423D., dated 3rd January 1907 .	31,000	4 „	19,972	...		...	1,430
	Electric scheme	G. O. No. 4490-XI—189E., dated 17th December 1913 .	2,47,000	4 „	2,47,000	...			...
	House connection with above.	G. O. No. 536-XI—252E., dated 12th February 1914 .	75,000	4 „	68,745	...			6,255
		G. O. No. 998-XI—252E., dated 19th May 1915 .	77,000	4 „	77,000	...	4,55,533	77,000	...
Firozabad do. (Agra)	Drainage .	G. O. No. 3087-XI—816D., dated 7th October 1909 .	15,000	4 „	305	...	305	...	1,771
Fyzabad do.	Ditto .	G. O. No. 3494-XI—242D., dated 22nd September 1904 .	50,000	4 „	27,369	...		...	2,491
	Ditto .	G. O. No. 43-XI—242D., dated 8th January 1906 .	50,000	4 „	31,059	...	58,428	...	2,348
Hapur (Meerut) do.	Ditto .	G. O. No. 1843-XI—549D., dated 23rd May 1913 .	66,000	4 „	60,301	...	60,301	...	2,348
Hathras do. (Aligarh).	Ditto .	G. O. No. 3536-XI—658D., dated 9th October 1905 .	1,15,000	4 „	84,398	...	84,398	...	4,909
Jawnpore do.	Ditto .	G. O. No. 982-XI—548D., dated 10th February 1908 .	1,50,000	4 „	1,13,402	...	1,13,402	...	6,250
Jhansi do.	Water-works	G. O. No. 3274-XI—491-D., dated 29th September 1911	40,000	4 „	34,318	...		...	1,506
	Purchase of a building for Municipal Office.	G. O. No. 1958-XI—129-D., dated 22nd October 1915 .	5,000	4 „	5,000	...	39,318	5,000	...
Kashipore do. (Naini Tal).	Protective Works.	G. O. No. 1815-X—2, dated 28th March 1895 . .	6,500	4½ „	2,825	...	2,825	...	260
Kandhla (Mozaffarnagar).	Raising and metalling a road.	G. O. No. 734-I—324-E., dated 10th April 1915 .	5,000	4 „	4,543	...	4,543	5,000	457
Khurja (Bulandshahr) do.	Drainage .	G. O. No. 748-XI—822D., dated 4th March 1912 .	1,00,000	4 „	87,758	...	87,758	...	3,656
Lucknow do.	Widening Amedabad Road.	G. O. No. 689-XI—709D., dated 7th April 1915 .	1,35,000	4 „	1,35,000	...		1,35,000	...
	Water-works Project.	G. O. No. 161-X—31, dated 12th January 1893 . .	13,20,000	4 „	5,46,119	...		...	53,749
	Drainage .	G. O. No. 1719-XI—100, dated 7th June 1906 . .	4,00,000	4 „	3,29,785	...		...	9,539
	Water-works .	G. O. No. 734-XI—743D., dated 10th March 1909 .	1,18,000	4 „	66,609	...		...	4,005
	Drainage .	G. O. No. 665-XI—D., dated 3rd March 1909 . .	1,25,000	4 „	1,07,491	...		...	2,809
	Ditto .	G. O. Nos. 3758-XI—D., dated 2nd December 1909, and 2480-XI—D, dated 16th July 1910 . . .	3,40,000	4 „	3,03,723	...		...	7,198
	Ditto . .	G. O. No. 1640-XI—D., dated 18th May 1911 . .	1,13,000	4 „	94,749	...		...	4,341
	Miscellaneous	G. O. No. 1348-XI—43, dated 16th April 1914 . .	50,000	4 „	47,466	...		...	1,706
	Water-works .	G. O. No. 3187-XI—43-E., dated 6th September 1913 .	1,00,000	4 „	93,175	...		...	3,480
	Miscellaneous	G. O. No. 4342-XI—709, dated 3rd December 1913 .	2,00,000	4 „	2,00,000	...			...
	Advances for building houses	G. O. No. 2289-XI—345-E., dated 30th November 1915.	50,000	4½ „	50,000	...	19,74,117	50,000	...
Meerut do.	Water-works .	G. O. No. 2213-XI—527-A., dated 17th August 1895 .	7,50,000	4 „	3,67,097	...	3,67,097	...	21,636
Mirzapore do.	Drainage .	G. O. No. 3896-XI—376-D., dated 4th November 1904 .	1,15,000	4 „	65,906	...		...	5,603
	Ditto .	G. O. No. 34-XI—376-D., dated 6th January 1906 .	85,000	4 „	52,863	...		...	3,980
	Ditto .	G. O. No. 653-XI—376-D., dated 7th March 1907 .	65,000	4 „	41,933	...		...	2,937
	Water-works .	G. O. No. 795-XI—906-D., dated 14th March 1910 .	2,98,000	4 „	2,72,321	...		...	10,578
	Meters and do.	G. O. No. 533-XI—343-E., dated 22nd March 1916 .	10,000	4 „	10,000	...	4,43,023	10,000	
Moradabad do.	Drainage .	G. O. Nos. 88-XI—550-D., dated 9th January 1908, and 1293-XI—550-D., dated 16th April 1910 . .	4,82,000	4 „	3,94,382	...	3,94,382		18,896
		Carried over .			99,07,286	10,00,000	1,09,07,286	3,87,300	5,81,280

STATEMENT SHOWING THE INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1916—*continued.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1916.			TRANSACTIONS DURING 1915-16.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
UNITED PROVINCES OF AGRA AND OUDH —*concld.*		Brought forward .			99,07,286	10,00,000	1,09,07,286	3,87,300	5,81,280
Muthra .	Water-supply scheme.	G. O. No. 2137-XI—D., dated 10th November 1915 .	1,50,000	4½ p. c.	1,50,000	...	1,50,000	1,50,000	...
Mussoorie Municipality.	Water-works .	G. O. No. 2064—X-2, dated 16th April 1895 .	10,000	4½ „	4,911	...		...	377
	Ditto .	G. O. No. 1442-XI—2, dated 28th March 1894 .	36,000	4 „	15,533	...		...	1,450
	Sewerage Project.	G. O. No. 591-XI—75-B., dated 19th March 1896 .	40,000	4 „	17,141	...		...	1,565
	Ditto .	G. O. No. 1297-XI—75-B., dated 9th May 1898 .	19,000	4 „	1,903	...		...	1,271
	Ditto .	G. O. No. 1780-XI—654-B., dated 25th July 1899 .	11,000	4 „	2,923	...		...	666
	Water-supply and Lighting.	G. O. No. 2909-XI—681-1905, dated 19th October 1905 .	7,30,000	4 „	6,10,663	...		...	17,062
	Drainage .	G. O. No. 3228-XI—248-1906, dated 17th October 1906 .	40,000	4 „	1,139	...		...	430
	Electric light Installation.	G. O. No. 600-XI—690-D., dated 4th March 1911 .	23,000	4 „	14,863	...		...	2,155
	Ditto .	G. O. No. 709 XI—690-D., dated 28th February 1912 .	8,000	4 „	5,921	...		...	720
	Water-supply and Lighting.	G. O. No. 3784-XI—674-D., dated 3rd November 1908 .	2,42,000	4 „	2,08,086	...		...	5,441
	Electric installation in houses, etc.	G. O. No. 3384-XI—674-D., dated 3rd November 1909 .	50,000	4 „	22,332	...		...	5,069
	Water-works .	G. O. No. 954-XI—690-D., dated 24th March 1910 .	30,000	4 „	16,465	...		...	2,923
	Hydro-electric scheme.	G. O. No. 960-XI—674-D., dated 24th March 1910 .	44,000	4 „	35,719	...		...	1,966
	Hydro-Electric Water-supply Scheme.	G. O. No. 746-XI—674-D, dated 4th March 1912 .	35,000	4 „	31,331	...		...	1,271
	Ditto .	G. O. 1062-XI—674 D., dated 23rd March 1912 .	7,000	4 „	6,266	...		...	254
	Remodelling low tension lines of Hydro-Electric scheme.	G. P. No. 3556-XI—674D., dated 23rd September 1912.	70,000	4 „	62,658	...		...	2,544
	Electric light .	G. O. No. 1201-XI—690D, dated 3rd April 1914 .	18,000	4 „	16,499	...		...	1,501
	Electric scheme	G. O. No. 4409-XI—189-E., dated 6th December 1913 .	74,000	4 „	71,514	...		...	2,486
	Electric light connection.	G. O. No. 718-XI—690D., dated 25th February 1913 .	30,000	4 „	24,901	...		...	2,599
	House wiring and water connections.	G. O. No. 1388-XI—690-D., dated 15th July 1915 .	16,000	4 „	16,000	...	11,8[illegible],798	16,000	...
Nagina (Bijnor) do.	Drainage .	G. O. No. 787-XI—329-1906, dated 15th March 1907 .	40,000	4 „	26,727	...	26,727	...	1,800
Naini Tal do.	Water-works .	G. O. No. 1377-XI—525-B., dated 29th May 1900	4,00,000	4 „	2,44,838	...		...	12,840
	Miscellaneous Purposes.	G. O. No. 842-XI—200-D., dated 19th March 1906 .	75,000	4 „	19,946	...	2,64,784	...	1,503
Pilibhit do. .	Town Hall and Compensation for land.	G. O. No. 2126-XI—227-E., dated 4th August 1914 .	36,500	4 „	31,903	...	31,903	...	3,095
Ujhani do. (Budaon).	Drainage .	G. O. No. 3313-XI—558-D., dated 1st November 1907 .	4,000	4 „	1,668	...		...	333
	Construction of Markets, etc.	G. O. No. 1236-XI—181-E, dated 3rd April 1913 .	27,000	4 „	21,216	...	22,884	...	2,382
Shahjahanpur District Board.	Construction of a masonry bridge.	G. O. No. 170-IX—53, dated 8th March 1913, and No. 231-IX—53, dated 7th April 1913.	1,20,000	4 „	99,607	...		...	10,395
	Do. of a bridge	G. O. No. 175-IX—53, dated 18th February 1914 .	1,00,000	4 „	96,641	...	1,96,248	...	3,359
Farrukhabad District Board.	Do. iron girder of a bridge.	G. O. No. 519-IX—116, dated 28th July 1913, and 248-IX—116, dated 10th March 1914 . . .	44,000	4 „	39,842	...	39,842	...	4,158
Mirzapur do.	Miscellaneous .	G. O. No. 457-IX—49, dated 27th June 1913 . .	58,000	4 „	45,570	...	45,570	...	5,117
		TOTAL U. P. OF AGRA AND OUDH			1,18,72,042	10,00,000	1,28,72,042	5,53,300	6,78,012

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1916—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1916.			TRANSACTIONS DURING 1915-1916.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
PUNJAB.									
Amritsar Municipality.	Water-works	G. I. F. D. No. 1476-A, dated 13th March 1902	12,00,000	4 p. c.	6,77,256	...		...	40,678
	Renewal of conservancy tram line.	G. I. F. D., B. & C. No. 176, dated 27th March 1914	38,000	4 „	31,667	...		...	3,167
	City Electrification scheme.	G. I. F. D. No. 56, dated 27th January 1914	4,50,000	4 „	4,34,888	...	11,43,811	...	15,112
Dalhousie do	Water supply scheme.	G. P. B. & C. No. 616, dated 11th October 1915	10,600	4 „	10,600	...	10,600	10,600	...
Dharamsala do.	Water-works	G. P. No. 594, dated 22nd December 1903	15,000	4 „	8,064	...	8,064	...	751
Hazro do.	Intermural Drainage.	G. P. B. & C. No. 466, dated 30th August 1912	8,000	5 „	4,822	...	4,822	...	800
Hushiarpur do.	Extension of bund.	G. P. B. & C. No. 336, dated 5th May 1913	25,000	4½ „	17,000	...	17,000	...	4,000
Lahore do.	Water-works and Drainage.	G. I. F. D. No. 549-A, and 638-A, dated 28th January 1882 and 6th February 1903 respectively	17,75,000	4 „	4,81,950	...		...	72,810
	Conservancy Tramways.	G. P. No. 462, dated 30th September 1899	5,00,000	5 „	...	1,53,000		...	37,000
	Paving of Streets and Lanes.	G. P. No. 160, dated 19th March 1914	1,00,000	4 „	62,872	...	7,00,822	...	18,928
Ludhiana do.	Water-works	G. P. Gazette Notification No. 99, dated 16th February 1907	2,00,000	4½ „	...	1,41,375	1,41,375	...	8,539
Multan do.	Drainage scheme.	G. P. No. 240, dated 6th May 1905	1,20,000	5 „	...	74,024	74,024	...	5,685
Rewari do.	Water-works	G. P. B. & C. No 322, dated 12th May 1915	1,00,000	4 „	1,00,000	...	1,00,000	1,00,000	...
Rawalpindi do.	Ditto	G. P. No. 219, dated 28th April 1905	90,000	5 „	...	18,690	18,690	...	11,962
Murree do.	Water-works	G. P. No. 56, dated 25th January 1897	1,00,000	4 „	50,574	...	50,574	...	3,616
Simla do.	Water-works Sewage Scheme.	G. I. F. D. No. 72, dated 7th September 1892.	9,26,438	4 „	2,37,301	...		...	44,093
	Do.	G. P. No. 1459-S., dated 20th October 1898	3,00,000	4 „	91,027	...		...	17,724
	Extension of do.	G. I. H. D. No. 180, dated 30th November 1900	5,00,000	4 „	3,76,948	...		...	13,305
	Do. Hydro-Electric Scheme.	G. P. F. D. No. 1646-S., dated 17th July 1914	2,75,000	4 „	2,75,000	...		42,000	...
	Improvement scheme.	G. P. F. D. No. 2066-S., dated 3rd August 1914	1,46,797	4 „	1,33,912	...	11,14,188	...	5,236
Umballa do.	Drainage scheme.	G. I. F. D. No. 6465-A., dated 21st December 1901	70,000	4 „	53,058	...	53,058	...	1,352
Sialkot do.	Water supply	G. I. F. D. No. 257, dated 7th April 1913	3,00,000	4 „	2,44,727	...	2,44,727	97,025	...
Shahpur (Bhera) do.	Extramural Drainage.	G. I. F. D. No. 144, dated 19th February 1915	20,000	4½ „	20,000	...	20,000	...	...
Karnal District Board	Construction of Saraswati Canal.	G. P. No. 722, dated 28th August 1895	60,000	4 „	5,255	...	...	...	3,492
	Do. of Kaithal Rajbaha.	G. P. No. 5, dated 14th January 1898	35,000	4 „	4,127	...	9,382	...	2,317
		TOTAL PUNJAB			33,21,048	3,90,089	37,11,137	2,49,625	3,11,367
BURMA.									
Akyab Municipality.	Scavenging scheme.	L. G. M. D. No. 132-5T.-2, dated 6th September 1905	3,00,000	4 p. c.	2,07,408	...		...	13,238
	For the completion of Water-supply scheme.	L. G. M. Deptt. No. 103-5T.-6, dated 3rd February 1909	30,000	4 „	22,043	...		...	1,275
	Extension of Water-works.	L. G. Municipal Department No. 753-5T.-6, dated 19th January 1909	97,000	4 „	79,416	...	3,08,867	...	3,801
		Carried over			3,08,867	...	3,08,867	...	18,514

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1916—*continued.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1915.			TRANSACTIONS DURING 1915-1916.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BURMA—*contd.*		Brought forward .			3,08,867	...	3,08,867	...	18,314
Allaumyo Municipality	For surface drainage and conservancy improvement.	L. G. M. Deptt. No. 1282-9 T.-3, dated 26th December 1908	10,000	4 p. c.	6,687	...	6,687	...	608
Bassein do.	For Water-works.	L. G. M. Deptt. No. 338M.—4T.-23, dated 7th May 1910 .	1,00,000	4 „	81,962	...	81,962	...	3,923
Insein do.	For Sanitary Town planning.	L. G. M. Deptt. No. 1011—3T.—1, dated 23rd February 1911	24,000	4 „	19,634	...	19,634	...	943
Henzada do.	For improving roads and constructing new roads to the railway station.	L. G. M. Deptt. No. 74-4T.-2, dated 2nd November 1903 .	30,000	4 „	7,484	...		...	2,307
	Improvement of conservancy.	L. G. M. Deptt. No. 127-4T.-1, dated 6th January 1908 .	80,000	4 „	55,246	...		...	3,535
	Acquisition of land for house sites and Bazar.	L. G. M. Deptt. No. 120-4-T.-4, dated 3rd March 1911 . . .	10,000	4 „	5,489	...	68,219	...	974
Kyaiklat do.	For conservancy scheme.	L. G. M. Dept. No. 929—4T.-6, dated 2nd January 1910 .	80,000	4 „	65,448	...	...	...	3,143
	Water-supply scheme.	L. G. M. Dept. No. 46—4T.-10, dated 4th March 1912 .	10,000	4 „	8,574	...	74,022	...	378
Letpadan do.	Construction of a new Municipal Office and re-modelling Bazar buildings.	L. G. M. Dept. No. 231-3T.-14, dated 6th March 1912 .	20,000	4 „	12,935	...	12,935	...	1,873
Mandalay do.	Construction of bazar.	L. G. M. Deptt. No. 804—7T.-5, dated 29th September 1902	7,23,000	5 „	...	7,23,000		...	...
	For carrying out conservancy scheme.	L. G. M. Deptt., No. 501—7T.-9, dated 11th August 1905	80,000	5 „	...	80,000	8,03,000	...	...
Maubin do.	Erection of a new hospital.	L. G. M. Deptt. No. 233-4T., dated 14th April 1904 .	12,000	4 „	1,231	...	1,231	...	1,183
Mergui do.	Construction of a new hospital.	L. G. M. Deptt. No. 522-6T.-13, dated 28th October 1908	10,000	4 „	7,348	...		...	425
	Do. .	L. G. M. No. 276—6T.-2D., dated 8th March 1915 .	8,000	4 „	7,600	...	14,948	...	389
Moulmein do.	Street lighting	L. G. M. Deptt. No. 1178-6F., dated 31st August 1898	80,000	5½ „	...	80,000		...	...
	Water-works .	L. G. M. Deptt. No. 872-6-F.-1, dated 22nd May 1901 .	9,36,123	5 „	...	9,36,123		...	...
	Water-works improvement.	L. G. M. Deptt. No. 687-6-T.-4, dated 18th December 1906	1,00,000	4 „	64,460	...	10,80,583	...	4,596
Myaungmya do.	Building, bazars and replacing latrines.	L. G. M. Deptt. No. 687-19-4-T., dated 21st September 1901	45,000	4 „	19,914	...	19,914	...	2,421
Myanaung do.	Sanitary Improvement.	L. G. M. Deptt. No. 339-4T.-8, dated 11th July 1907 .	25,000	4 „	6,742	...	6,742	...	822
Pakokku do.	For construction and repairs of wells and bazar buildings, etc.	L. G. M. Deptt. No. 290-9T.-6, dated 7th March 1907	25,000	4 „	16,115	...	16,115	...	1,149
Pegu do.	Construction of a new Bazar.	L. G. M. Deptt. No. 33—3T.-10, dated 2nd March 1912 .	33,000	4 „	28,311	...		...	1,243
	Completion of the Market.	L. G. No. 239M.—3T.-9, dated 30th November 1914 .	32,000	4 „	30,930	...	59,241	...	1,070
Prome do.	Water-supply and drainage.	L. G. M. Deptt. No. 979-3 T.-3, dated 31st March 1902	1,50,000	4 „	66,338	...	66,338	...	8,070
		Carried over .			8,21,315	18,19,123	26,40,438		57,376

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1916—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1916.			TRANSACTIONS DURING 1915-16.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
		Brought forward	Rs. ...	...	Rs. 8,21,315	Rs. 18,19,123	Rs. 26,40,438	Rs. ...	Rs. 57,376
BURMA—*contd.*									
Rangoon Municipality.	Public Works	L. G. No. 184-2 T.-33, dated 3rd July 1902	4,33,000	4½ p.c.	...	4,33,000		...	...
	Ditto	L. G. No. 3786-A., dated 9th July 1902	13,00,000	4½ „	...	13,00,000		...	...
	Reclamation Work.	L. G. No. 23-2T.-33, dated 1st September 1902	16,00,000	4½ „	...	16,00,000		...	...
	High pressure Water-supply.	G. I. F. D. No. 4104, dated 9th August 1889	3,00,000	5½ „	...	1,50,000		...	...
	Works connected with high-level Water-supply.	L. G. No. 812-2F.-21, dated 30th August 1893	7,10,000	5 „	...	2,40,000		...	...
	Public Works	L. G. No. 396-2T.-33, dated 13th May 1903	15,00,000	4½ „	...	15,00,000		...	...
	Water-works	L. G. No. 362-2T.-50, dated 10th November 1904	9,22,500	4½ „	...	9,22,500		...	...
	Ditto	L. G. No. 418-2 T.-54, dated 16th November 1905	3,00,000	4½ „	...	3,00,000		...	...
	Drainage Scheme.	G. I. F. D. No. 4104, dated 9th August 1889, C. G. Gent. Deptt. No 409-17 R. M., dated 19th July 1887	27,00,000	5½ „	...	10,62,500		...	57,500
	Ditto	L. G. No. 896-2 T.-36, dated 25th August 1900	7,97,000	4½ „	...	7,97,000		...	...
	Ditto	L. G. No. 418-2 T.-54, dated 16th November 1905	3,00,000	4½ „	...	3,00,000		...	...
	Public Works	L. G. No. 896-2 T.-36, dated 25th August 1900	7,35,000	4½ „	...	7,35,000		...	...
	Ditto	L. G. No. 958-2 T.-36, dated 23rd July 1901	5,00,000	4½ „	...	5,00,000		...	...
	Ditto	L. G. No. 678-2 T.-50, dated 23rd September 1904 L. G. No. 765-2 T.-50, dated 27th October 1904 L. G. No. 974-2 T.-50, dated 31st January 1905	1,98,000	4½ „	...	1,98,000		...	...
	Hlawga Water-works.	L. G. Nos. 303-2 T.-54, dated 9th September 1905, and 435-2 T.-54, dated 23rd October 1905	1,66,000	4½ „	...	1,66,000		...	...
	Public Works	L. G. No. 56-2 T.-34, dated 1st March 1906	3,94,000	4 „	...	3,94,000		...	...
	Ditto	L. G. No. 386-2 T.-65, dated 9th August 1906	5,20,000	4 „	...	5,20,000		...	...
	Water-works	L. G. Tele. No. 226-C., dated 27th July 1908	11,44,000	4 „	...	11,44,000		...	...
	Public Works	L. G. No. 16-2 T.-49, dated 2nd September 1907	6,94,000	4 „	...	6,94,000		...	...
	Ditto	L. G. No. 767-2-T.-77, dated 20th September 1910	5,70,000	4 „	...	5,70,000		...	...
	Ditto	L. G. No. 8-17M.-2T.-51, dated 5th October 1911	1,42,000	4 „	...	1,42,000		...	...
	Water-works	L. G. No. 8-17 M.-2 T.-51, dated 5th October 1911	99,000	4 „	...	99,000		...	...
	Drainage	L. G. No. 8-17M.-2 T.-51, dated 5th October 1911	2,72,500	4 „	...	2,72,500		...	...
	Public Works	L. G. No. 2224-M.-2 T.-78, dated 19th November 1912	1,55,000	4 „	...	1,55,000		...	...
	Ditto	Ditto	5,66,000	4 „	...	5,66,000		...	...
	Drainage	Ditto	70,000	4 „	...	70,000	1,48,30,500	...	...
Shwebo do.	Improvement in Municipal Bazar.	L. G. M. Deptt. No. 293-8T.-3, dated 7th February 1908	30,000	4 „	22,043	...	22,043	...	1,275
Taunggyi Town Fund.	Construction of a Bazar.	G. I. F. D., No. 1150-E. B., dated 4th August 1899	27,000	4 „	4,021	...	4,021	...	1,896
Tavoy Municipality.	Construction of a new hospital	L. G. M. Deptt., No. 1170—6-T.-2, dated 5th January 1909	14,500	4 „	10,652	...	10,652	...	616
Thayetmyo do.	Improvement to hospital bazar and roads.	L. G. M. Deptt., No. 658—9-T.-5, dated 22nd January 1907	20,000	4 „	12,888	...	12,888	...	919
Thaton do.	Improvement of Water-supply.	L. G. M. Deptt., No. 791—6T.-10, dated 18th August 1906	7,000	4 „	3,605	...	3,605	...	439
		Carried over			8,74,524	1,66,49,623	1,75,24,147		1,20,021

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1916—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1916.			TRANSACTIONS DURING 1915-16.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
		Brought forward .	Rs.		Rs. 8,74,524	Rs. 1,66,49,623	Rs. 1,75,24,147	Rs. ...	Rs. 1,20,021
BURMA—*concld.*									
Toungoo Municipality.	Conservancy transport arrangements.	L. G. M. Deptt., No. 1214—6-T.-56, dated 24th December 1908	20,000	4 p. c.	6,843	...		...	2,108
	Improvement of conservancy scheme.	L. G. M. Deptt., No. 125-6-T.-3, dated 6th January 1908	10,000	4 „	6,906	...		...	442
	Extension and improvement of municipal market.	L. G. M. Deptt., No. 562—6-T-15, dated 19th May 1909	10,000	4 „	7,772	...		...	408
	Improvement of market.	L. G. M. Deptt., No. 118—6-9-T., dated 3rd March 1911	10,000	4 „	...	...		...	2,160
	Extension and improvement of municipal market.	L. G. M. Deptt., No. 41—6T-2, dated 4th March 1912	10,000	4 „	2,160	...		...	2,077
	To build a new hospital.	L. G. No. 717—6-T.-24, dated 18th September 1914 .	70,000	4 „	67,649		91,330	...	2,350
Rangoon Reclamation Town Fund.	Reclamation Loan.	L. G. No. 421-2-T.-50, dated 12th November 1904 . .	2,00,000	4 „	...	2,00,000		...	...
	Ditto	L. G. Tele. No. 76-C., dated 5th November 1908 . .	27,50,000	4 „	...	27,50,000		...	...
	Ditto .	L. G. No. 114-2 T.-61, dated 25th August 1910 .	15,00,000	4 „	...	15,00,000	44,50,000	...	...
Moulmein Port Fund.	Construction of a new buoy vessel.	G. I. F. D. No. 4370-A., dated 25th July 1908 . . .	2,00,000	4 „	70,813	...	70,813	...	...
Rangoon Port Trust.	New Port Works Scheme.	G. I. Tele. No. 5037-A., dated 8th September 1905	49,00,000	4 „	...	41,61,000		...	...
		G. I. Tele. No. 6322-A., dated 4th December 1902	40,00,000	(*a*)	...	40,00,000		...	...
		G. I. Tele. No. 5285, dated 8th September 1905 .	7,00,000	4 p. c.	...	3,00,000		...	...
	Acquisition of land.	G. I. End. No. 741—16-18, dated 27th October 1906, and G. I. Tele. No. 5334-A., dated 20th September 1906 .	40,00,000	4 „	...	40,00,000		...	...
	Acquisition of land and construction of jetties.	L. G. M. and Com. Deptt. Notification No. 32, dated 29th August 1907 and 972-1-P.-52, dated 24th August 1907 . .	7,51,000	4 „	...	7,51,000		...	...
	Construction of certain works and improvements.	Marine and Com. Deptt. Endorsement Nos. 30, dated 26th August 1909, and 1169-1-P.-62, dated 26th August 1909	32,00,000	4 „	...	32,00,000		...	...
	New Port Works and River Training.	Marine and Com. Deptt. Notification No. 22, dated 29th May 1908, and Endt. No. 283-1—28, dated 8th June 1908 . . .	75,00,000	4 „	...	75,00,000		...	...
	River Training Works.	L. G. Endt. No. 104—1-Pd., dated 5th October 1910, and Notn. No. 28, dated 27th September 1910 . .	6,00,000	4 „	...	6,00,000		...	...
	Ditto .	L. G. Endt. No. 356—1P.—42, dated 23rd August 1911 and Notn. No. 28, dated 16th August 1911.	9,50,000	4 „	...	9,50,000		...	...
	Ditto .	L. G. M. and Com. Deptt. No. 26, dated 24th July 1912 .	9,00,000	4 „	...	9,00,000		...	...
	Construction of certain Works and Improvement.	L. G. M. and Com. Deptt. Notification No. 33, dated 4th August 1913 . .	36,00,000	4 „	...	35,00,000	2,98,62,000	...	...
Tavoy Port Fund.	River Surveying and erection of a side gauge, etc.	G. I. F. D. No. 120-A., dated 26th October 1908 .	7,000	4 „	2,394	...		...	738
	Construction of Jetties.	L. G. Tele. No. 12-C., dated 28th March 1914 superseded by No. 385 5.-3, dated 17th October 1914 . .	65,000	4 „	65,000	...		...	...
	Resurvey and improvement of Tavoy river.	L. G. Com. Deptt. No. 819—2-P.-20, dated 17th August 1909	5,000	4 „	2,237	...	69,631	...	507
		TOTAL BURMA .			11,06,298	5,09,61,623	5,20,67,921	...	1,30,811

(*a*) Rs. 30,00,000 at 4½ per cent. and Rs. 10,00,000 at 4 per cent.

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1916—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1916.			TRANSACTIONS DURING 1915-1916.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
BIHAR AND ORISSA.			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
Arrah Municipality.	Construction of a Municipal Market.	B. G. No. 1434-2 M., dated 16th December 1913 .	20,000	4 p. c.	16,607	...		...	1,730
	Water-works .	B. and O. No. 171-T. M., dated 24th May 1893, and No. 1357-M., dated 2nd April 1894	1,00,000	4 „	41,116	...	57,723	...	3,989
Bhagalpur do.	Extension of Water works.	B. G. No. 1092 M., dated 13th December 1907 . .	85,500	4 „	59,116	...		...	3,773
		B. G. No. 447-M., dated 7th February 1896 . .	3,00,000	4 „	1,46,816	...		...	11,055
	Construction of office building.	B. G. No. 1944-M., dated 18th December 1908 . .	22,000	4 „	16,182	...		...	938
	Purchasing a low service pump, etc.	B. G. No. 749-M., dated 5th June 1909 . . .	10,000	4 „	7,570	...	2,29,684	...	416
Gaya do.	Drainage and Water-works Scheme.	B. and O. M. D. No. 2368-M., dated 7th March 1913 .	1,00,000	4 „	89,556	...	89,556	...	3,620
Giridih do.	Acquiring buildings and lands for the Municipality.	B G. No. 313-T.M., dated 28th May 1909 . .	1,300	4 „	515	...	515	...	134
Jamalpur do.	Construction of a Dhobi-khana.	B. G. No. 61-T. M., dated 19th April 1911 . .	1,335	4 „	364	...		...	231
	Construction of a Market.	G. B. M. D. No. 525-M., dated 9th March 1912 .	10,000	4 „	6,940	...	7,304	...	918
Monghyr do.	Cost of a steam-roller.	B. G. No. 190-M., dated 29th January 1912 . .	6,500	4 „	4,204	...		...	609
	Water-works	B. G. No. 659-M., dated 25th March 1912 . .	5,000	4 „	4,289	...		...	188
	Drainage .	B. G. No. 949-T. M., dated 4th October 1911 . .	67,000	4 „	57,480	...	65,973	...	2,523
Motihari do.	Drainage schemes.	B. and O. No. 3571-M, dated 17th March 1916 .	8,217	4 „	8,217	...	8,217	8,217	...
Mozufferpore do.	Construction of a septic tank.	B. G. No. 2443-M., dated 26th July 1893 . .	60,000	4½ „	26,874	...		...	2,374
	Drainage .	B. G. No. 1073-M., dated 7th March 1903 . .	10,000	4 „	1,700	...		...	801
Do.	Water Works .	B. and O. No. 3855-M., dated 22nd March 1916 . .	79,000	4 „	35,000	...	63,574	35,000	...
Patna do.	Drainage .	B. G. No. 19-T. M., dated 29th April 1893 . .	3,18,000	4½ „	1,35,914	...		...	12,868
	Flushing the Municipal drains.	B. G. No. 2717-M., dated 10th August 1900, and 3553-M., dated 23rd December 1903 . . .	50,000	4 „	12,534	...		...	2,495
	Accurate Survey of Municipal roads.	B. O. M. D. No. 2642-M., dated 13th March 1913 .	6,000	4 „	3,178	...	1,51,626	...	978
Puri do.	Drainage scheme.	B. G. No. 909-M., dated 13th November 1907 .	50,000	4 „	34,571	...	34,571	...	2,206
Purnea do.	Improvement of roads and methar sheds.	G. B. M. D. No. 1018-T. M., dated 11th October 1910 and B. G. No. 233-T. M., dated 12th May 1911. . .	15,000	4 „	12,281	...	12,281	...	588
Ranchi do.	Improvement of market.	B. & O. No. 523-M., L. S. G., dated 15th January 1913.	15,000	4 „	11,787	...		...	1,324
	Construction of a beef market	B. & O. No. 1885-M., dated 12th February 1915 . .	5,000	4 „	4,727	...		...	273
	Construction of a Gola in the Municipal market.	B. G. No. 105-M., dated 24th January 1907 .	11,000	4 „	1,306	...	17,820	...	1,255
Hazaribagh do.	Drainage Scheme.	B. & O. G., No. 14687-M., dated 22nd December 1913.	20,000	4 „	18,635	...	18,635	...	696
Shahebgunj do.	Drainage Scheme.	B. & O. No. 327-M., dated 25th May 1912 .	35,000	4 „	30,692	...	30,692	...	1,293
Champaran District Board.	Repair of roads damaged by floods.	B. G. No. 309-L. S. G. dated 17th February 1907	50,000	4 „	23,610	...	23,610	...	3,418
Jharia Mines Boards.	Construction of buildings.	B. & O. No. 4276-M., dated 26th March 1915 . .	40,000	4 „	36,674	...	36,674	...	3,326
Jharia Water board.	Supply of water to coal fields.	B. & O. No. 2876-M., dated 3rd March 1916 . .	29,37,000	4 „	2,00,000	...	2,00,000	2,00,000	...
Gaya Lodging House Committee.	Drainage and Water Works	B. & O. M. D. No. 4259-M., dated 28th April 1913.	1,00,000	4 „	94,933	...	94,933	...	3,411
		Carried over .			11,43,388		11,43,388	2,43,217	67,425

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1916—*continued*.

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1916.			TRANSACTIONS DURING 1915-1916.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
		Brought forward	Rs.		Rs. 11,43,388	Rs. ...	Rs. 11,43,383	Rs. 2,43,217	Rs. 67,125
BIHAR AND ORISSA—*concld.*									
Deoghur Lodging House Fund.	Cost of acquiring lands for the site of a Pilgrim camping ground.	B. G. No. 1796-S., dated 25th March 1904 . . .	4,000	4 p. c.	1,985	...		...	207
	Construction of a pilgrim shed.	B. G. No. 546-S., dated 20th March 1907 . . .	8,000	4 „	5,164	...	7,149	...	367
Ranchi District Board	Improving Lohardaga Gagra Board and construction of a Bungalow.	B. G. No. 81-T.M., dated 6th January 1915 . .	50,000	4 „	48,241	...	48,241	...	1,759
Manbhoom District Board.	Construction of a bridge over the Kasai River.	B. & O. No. 4184-M., dated 27th March 1916 . .	1,00,000	4 „	50,000		50,000	50,000	....
Mozafferpore do.	Construction of a pontoon bridge.	B. G. No. 180-M., dated 18th June 1895 . . .	80,000	4½ „	...	...		...	5,911
	Ditto over Little Gunduck.	B. G. No. 1187-T. M., dated 20th June 1906 . .	60,000	4 „	38,730	....		...	2,754
	Cost of replacing bridges damaged by floods.	B. G. No. 738-T. M., dated 6th July 1907.	1,25,000	4 „	86,427	...		...	5,516
	Providing extra waterways on the Sitamarhi road.	B. & O. No. 6162-M., dated 26th November 1914.	1,50,000	4 „	1,37,077	...		...	5,323
	Cost of bridging project.	B. & O. No. 7749-M., dated 28th July 1914 . .	50,000	4 „	...	...	2,62,234	...	50,000
		TOTAL BIHAR AND ORISSA .			15,11,012	...	15,11,012	2,93,217	1,39,262
CENTRAL PROVINCES AND BERAR.									
Akola Municipality.	Water-works	G. I. F. D. No. 692—VII-57—8, dated 11th June 1914 .	2,60,000	4 p c.	1,60,000	...	1,60,000	1,60,000	...
Amraoti camp	Improvement of water supply.	Secretariat letter No. 207—VII-24—1, dated 12th March 1912 . . .	12,500	4 „	8,067	...	8,067	...	1,174
Arvi Municipality.	Construction of a Market.	Secretariat letter No. 841—VII-24—6, dated 6th August 1910.	15,000	4 „	8,240	...		...	1,461
	Water works .	Secretariat letter No. 679—VII-60—1, dated 11th June 1914	1,60,000	4 „	1,24,000	...	1,32,240	40,000	...
Burhanpur do.	Improvement of Waterworks.	C. C. No. 359—VII—24—11, dated 22nd March 1909 .	30,000	4 „	22,709	...	22,709	...	1,247
Bhandara do.	Construction of Water-works .	G. I. F. D. No. 746-A., dated 15th February 1899, and C. C. No. 1763, dated 14th March 1899 . . .	35,000	4 „	6,504	...	6,504	...	2,229
		Carried over .			3,29,520	...	3,29,520	2,09,000	6,111

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1916—*continued.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1916.			TRANSACTIONS DURING 1915-1916.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL PROVINCES AND BERAR—*contd.*		Brought forward .			3,29,520		3,29,520	2,09,000	6,111
Buldana Municipality.	Water-works .	Secretariat No. C.-17, dated 20th May 1914 . .	10,000	4 p. c.	10,000	...	10,000	3,000	...
Chhindwara do.	For Town extension.	Secretariat No. 56—VII-60—3, dated 21st January 1914.	30,000	4 „	10,954	...	10,954		14,046
Damoh do.	Water-works Scheme.	Secretariat No. 2—VII-57—5, dated 2nd January 1915 .	1,75,000	4 „	85,000	...	85,000	75,000	...
Drug Notified area.	For constructing certain buildings in the Ganj.	C. C. No. 63—VII-24—16, dated 26th January 1910 .	6,500	4½ „	3,524	...	3,524	...	634
Harda Municipality.	Extension of water-works.	C. C. No. 41—VII-38—12, dated 17th January 1910 .	95,000	4 „	75,841	...		...	3,798
	Drainage Scheme.	Secretariat No. 753—VII-57—10, dated 26th June 1914 .	1,00,000	4 „	1,00,000	...	1,75,841	50,000	...
Jubbulpore do.	Extension of water-works	C. C. Municipal No. 359—VII-32—12, dated 21st March 1907 . . .	3,00,000	4 „	1,93,628	...		...	13,776
	For acquisition of land for extension of city and Civil station.	C. C. No. 46—VII-24—10, dated 20th January 1910 .	1,70,000	4 „	1,15,952				4,614
	For making improvement in City and Civil Station.	Secretariat No. 138—VII—60—2, dated 7th February 191-	50,000	4 „	46,426	...	3,56,006		1,746
Khandwa do.	Construction of Moghat Water-works.	C. C. No. 919, dated 13th February 1895 . . . C. C. No. 5923, dated 13th August 1896 . . .	3,60,000	4 „	1,31,453	...	1,31,453	...	17,139
Nagpore do.	Consolidated Loan for road improvement, etc.	Government of India, F. D., No. 5213, dated 24th August 1911 . . .	1,67,955	4 „	1,32,669	...		...	6,777
	For Gorewara Tank Project	C. C. No. 914—24—5, dated 11th December 1906 .	7,50,000	4 „	6,43,425	...		...	28,247
	For improvement of markets.	Secretariat letter No. 914—25—5, dated 11th December 1906	1,00,000	4 „	47,993	...		...	8,522
	For drainage scheme.	G. I. F. D. End. No. 3992-A., dated 26th July 1910, and Secretariat No. 188—VII-23—10, dated 25th February 1911	8,00,000	4 „	5,00,000	...		50,000	...
	Construction of Grain Market.	Secretariat No. 278—VII-31-10, dated 14th March 1913 .	50,000	4 „	37,012	...		...	4,503
	Extension of Fruit Market	Secretariat No. 30 VII—57—27, dated 11th January 1915	20,000	4 „	18,337	...	13,79,436		1,663
Pandhurna do.	For relieving congestion in the town.	Secretariat No. 1507—VII—60—1, dated 13th December 1913	5,000	4 „	4,657	...	4,657	...	175
		Carried over			24,86,391		24,86,391	3,87,000	1,11,751

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1916—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1916.			TRANSACTIONS DURING 1915-16.	
					To Government.	To the Public.	TOTAL.	Borrowed	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL PROVINCES AND BERAR—*concld.*		Brought forward			24,86,391		24,86,391	3,87,000	1,11,751
Raipur Municipality.	For improving the drainage scheme and constructing a pucka drain through the Marshy ground near Badha Tank.	Chief Commissioner's Resolution No. Q, dated 7th March 1904, and letter No. 2397, dated 4th March 1904.	8,000	4 p. c.	1,428	...		...	398
	For extension of Gole bazar Market.	Secretariat No. 453—VII-24—34, dated 28th April 1910 and No. 246—VII-24—84, dated 10th March 1910.	20,000	4 „	9,973				1,989
	For construction of shops on the site of the old market.	Secretariat No. 126—VII-28—31, dated 9th February 1912	20,000	4 „	12,935		27,336	...	1,872
Sansor do.	For Town Improvement.	Secretariat No. 209—VII-10—3, dated 21st February 1914.	5,000	4 „	4,490	...	4,490	...	260
Saoner do.	Construction of School building and cotton market.	Secretariat letter No. 842—VII-24—15, dated 29th August 1911	4,000	4 „	2,156	...	2,156	...	489
Seoni do. (Chapra)	Improvement of Water-works.	Secretariat No. 564—VII-24—7, dated 8th June 1910	27,000	4 „	22,093	...	22,093	...	1,060
Wardha do.	Construction of Fraser Water-works.	G. I. F. D. No. 119, dated 14th December 1897, and No. 5459-A., dated 18th February 1897, and Secretariat Endt. No. 129, dated 10th January 1898	90,000	4 „	50,539	...		...	3,065
	Construction of markets.	Secretariat letter No. 190—VII-24—11, dated 15th February 1909	30,000	4 „	11,875	...		...	3,101
	Do.	Secretariat No. 783—VII-31—4, dated 21st June 1913	10,000	4 „	7,858	...			882
	Construction of Surface Drainage scheme.	Secretariat No. 345—VII-24—10, dated 28th March 1913	65,000	4 „	60,547	...	1,30,819	...	2,270
		TOTAL CENTRAL PROVINCES AND BERAR			26,73,285	...	26,73,285	3,87,000	1,27,137
ASSAM.									
Dhubri Municipality.	Construction of a Bazar building.	C. C.'s letter No. 2330-M., dated 16th April 1913	25,000	4 „	20,753	...	20,753	...	2,165
Silchar do.	Waterworks	C. C.'s letter No. 2024-M., dated 2nd April 1915.	30,000	4 „	28,992	...	28,992	30,000	1,008
Shillong do.	Improvement of market.	C. C.'s letter No. 3403-F., dated 25th August 1905	10,000	4 „	...	...	...	...	1,000
Tezpur do.	Water-works	C. C.'s letter No. 328-M., dated 25th January 1916	33,334	4 „	33,334	...	...	33,334	...
	Providing means of water supply.	C. C.'s letter, No. 328-M., dated 25th January 1915.	15,000	4 „	15,000	...	48,334	15,000	...
Gauhati do.	Ditto	C. C.'s letter No. 4825-M., dated 18th July 1913	10,000	4 „	9,315	...	...	...	349
	Construction of Faushi Bazar Buildings.	C. C.'s letter No. 184-Mpl.-4951-F., dated 5th December 1904	12,270	4 „	3,628	...	12,943	...	1,118
		TOTAL ASSAM			1,11,022	...	1,11,022	78,334	5,640

APPENDIX E.

Finance and Revenue Accounts

OF THE

Government of India

FOR

1915-16.

STATEMENT

OF

Loans raised under the Guarantee of Government

TO END OF

1915-16.

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ABSTRACT STATEMENT of LOANS raised under the guarantee of GOVERNMENT to end of 1915-16.

		Amount on 31st March 1916.
		£
LOANS RAISED BY NATIVE STATES, LOCAL AUTHORITIES, AND OTHER PUBLIC BODIES—		4,526,597
CAPITAL RAISED BY RAILWAY COMPANIES FOR EXPENDITURE ON STATE AND OTHER RAILWAYS—		
Capital in respect of which guarantees for interest on Share Capital and for interest and repayment of Debenture Capital have been given	201,856	
Capital in respect of which guarantee for interest and repayment of Capital has been given	34,597,700	
Debentures raised through Companies for outlay on purchased Railways	26,828,248	61,627,804
TOTAL £		66,154,401

No. I.—LOANS raised under the GUARANTEE of GOVERNMENT by NATIVE STATES, LOCAL AUTHORITIES, and other PUBLIC BODIES to end of 1915-16.

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of interest.	When redeemable.	Amount outstanding on 31st March 1916.	Extent of Guarantee.
1	2	3	4	5	6	7	8		10
			R					R	
INDIA, GENERAL.									
Rajputana.									
1. Bikaner Durbar	From Mysore Durbar.	Construction of Degana-Hissar Railway.	12,00,000	G. I., Foreign and Poll. Dept., No. 1052-I.B., dated 27th May 1909.	1908	4 per cent.	Annual instalments of at least 2 lakhs to begin, two years after the completion of the Railway, but not later than January 1913.	4,00,000	Principal and interest guaranteed.
Loans converted into £ at R15=£1 .			£80,000					£26,667	
BOMBAY.									
NATIVE STATES.									
Kathiawar Agency.									
I.—Jhalawad Prant.									
1. Dhrangadhra	From private persons.	Construction of a Railway.	7,00,000	G. R. P. D. No. 7104, dated 20th November 1897, and P. A.'s No. 5066, dated 29th November 1897.	1898	4 „	1918-19	2,22,426	Ditto
2. Khavad Vala Vira of Sudamda .	Ditto .	Maintenance and administrative purposes.	3,000	P. A.'s No. 402, dated 23rd June 1900 .	1900	7½ „	Not settled	1,000	Ditto
3. Khachar Desa Bhoj of Anandpur .	Ditto .	Ditto .	6,000	P. A.'s No. 5158, dated 26th December 1899.	1899	6 „	1928-29	4,000	Ditto.
4. Khachar Jethsur Mansur of Anandpur.	Ditto .	Ditto .	11,500	P. A.'s No. 923, dated 13th December 1899, and P. A.'s No. 4577, dated 15th August 1901.	1899	7½ „	1930-31	11,500	Ditto.
5. Khachar Mulu Mansur of Paliyad .	Ditto .	Repayment of old debts.	13,000	P. A. Jhalawad's No. 2648, dated 1st February 1890, and G. R. P. D., No. 417, dated 20th January 1913.	1890	6 „ Compound interest.	Not settled	11,151	Ditto.

6. Malik Hamir Mia Dosabhoy and others, Bhayats of Mera under Vanod.	Ditto	Maintenance and administrative purposes.	7,500	P. A.'s No. 2308, dated 15th November 1900.	1900	7½ „	Not settled	3,235	Ditto.
7. Sayla Taluka	Ditto	Ditto	1,05,000	G. I., Foreign Department, No. 4498-I. A., dated 29th September 1903, G. R. P. D. No. 6863, dated 13th October 1903, and P. A.'s No. 3023, dated 12th May 1900.	1900	6½ „ Compound interest.	1925-26	63,241	Ditto.
8. Khachar Jethsur Harsur of Anandpur	Ditto	Famine	2,000	Agent's No. 2655, dated 6th May 1915	1898	6 per cent.	Not settled	2,000	Ditto.
Total Jhalawad Prant.			8,48,000					3,18,553	
II.—Sorath Prant.									
9. Vala Ala Bhiwa of Bhilka	Ditto	Maintenance and administrative purposes.	64,000	G. I., Foreign Department, No. 4498-T. A., dated 29th September 1903, G. R. P. D. No 6863, dated 13th October 1903 and P. A.'s No. 1795, dated 23rd March 1900.	1900	7½ „	1917-18	9,430	Ditto.
10. Vala Dada and Harsur Hamir of Halaria.	Ditto	Ditto	4,401	P. A.'s No. 5716, dated 20th July 1900	1900	7½ „	Not settled	811	Ditto.
11. Valas Unad Ranning Kanthad and Luxman, heirs of Vala Godad Purja of Jetpur.	Ditto	Ditto	30,000	G. I., Foreign Department, No. 4498-T. A., dated 29th September 1903, G. R. P. D., No. 6863, dated 13th October 1903, and P. A.'s No. 1636, dated 4th March 1900.	1900	7½ „	1923-24	8,000	Ditto.
12. Vala Harsur Luxman of Bagsara	Gondal State	For repayment of old debts.	1,25,000	P. A.'s No. 465, dated 2nd May 1887, and G. R. P. D. No. 417, dated 20th Jan. 1913.	1887	5 per cent. compound interest.	1919-20	33,622	Ditto.
13. Vala Vajsur Punja of Jetpur	From private persons	Maintenance and administrative purposes.	30,000	G. I., Foreign Dept., No. 4498-T. A., dated 29th September 1903, G. R. P. D. No. 6863, dated 13th October 1903, P. A.'s No. 1635, dated 4th March 1900.	1900	7½ per cent.	1923-24	15,800	Ditto.
14. Vala Vajsur Valera of Bagasra	Ditto	Repayment of the balance of the original guaranteed debts due to Shah Jagjiwandas Tribhuwandas, etc.	38,000	Govt. letter P. D. No. 3375, dated 7th May 1906.	1906	6 „	1925-26	24,567	Ditto.
Total Sorath Prant			2,91,401					92,230	
Carried over			11,39,401					4,10,783	

No. I.—LOANS raised under the GUARANTEE of GOVERNMENT by NATIVE STATES, LOCAL AUTHORITIES, and other PUBLIC BODIES to end of 1915-16—*contd.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1916.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
BOMBAY—*contd.*			₹					₹	
Kathiawar Agency—*contd.*									
III.—Halar Prant.									
Brought forward .			11,39,401					4,10,783	
15. Jadeja Dolatsing Viraji of Dewalia .	From private persons	Famine relief and administrative purposes.	3,000	P. A.'s No. 2449, dated 24th April 1900 .	1900	7½ per cent.	1920-21	1,000	Principal and interest guaranteed.
16. Pal Taluka	Ditto .	Repayment of the balance of the original guaranteed debt due to Popatlal Keshavji.	14,000	G. I., Foreign Dept., No. 4498-T. A., dated 29th September 1903, G. R. P. D. No. 6863, dated 13th October 1903, and Govt. letter No. 8091, dated 14th November 1907.	1908	4½ „	1918-19	3,500	Ditto.
17. Virpur State	Morvi State . .	Repayment of the original Government and guaranteed debts.	2,00,000	G. I., Foreign Dept., Telegram No. 1742-I. T. A., dated 3rd September 1909, G. R. P D. No. 6250, dated 20th September 1909, G. I. Foreign Dept., No. 1487-T. A., dated 13th July 1912, and G. R. P. D. No. 5604, dated 19th July 1912.	1909	5 „	1926-27	2,30,447	Ditto.
			54,000		1912	5 „	1926-27		
18. Nawanagar State	Gondal State . .	Construction of Jamnagar Railway.	20,00,000	G. R. P. D. No. 2911, dated 4th May 1895.	1895	5 „	The whole amount to be repaid in one sum after complete 15 years.	20,00,000	Ditto.
Total Halar Prant .			22,71,000					22,34,947	
IV.—Gohilwad Prant.									
1 Khachar Ebhal Ram of Bhadli .	From private persons	Maintenance and administrative purposes.	2,500	G. I., Foreign Dept., No. 4498-T. A., dated 29th September 1903, G. R. P. D. No. 6803, dated 13th October 1903, and P. A.'s No. 6921, dated 12th September 1900.	1900	7½ „	1915-16	307	Ditto.
2 Khachar Ram Devait of Itaria . .	Ditto .	Ditto .	3,000	P. A.'s No. 5278, dated 5th July 1900 .	1900	7½ „	1916-17	524	

21. Vala Bhaya Hathia and others of Kotda Petha.	Ditto	Ditto	5,500	P. A.'s No. 1686, dated 19th March 1900, and 6813, dated 8th September 1900.	„	7½ „	1924-25	2,699	Ditto.
22. Vala Desa and Ram Bhima of Kotada Petha.	Ditto	Ditto	3,000	P. A.'s No. 6922, dated 12th September 1900.	„	7½ „	1915-16	669	Ditto.
23. Vala Hamir Selar of Khijadia	Ditto	Ditto	750	P. A.'s No. 3864, dated 18th June 1900	„	7½ „ compound interest.	1917-18	1,028	Ditto.
24. Vala Punja Juva and Raning	Ditto	Ditto	5,500	P. A.'s No. 7082, dated 19th September 1900.	„	7½ „	Not settled	913	Ditto.
Total Gohilwad Prant			20,250					6,140	
V.—Local Fund Loans.									
25. Chotila Thana	From accumulated balances of certain Agency Local Funds and from certain private persons.	Maintenance and administrative purposes.	5,241	G. I., Foreign Dept., No. 4498-T. A., dated 29th September 1903, and G. R. P. D. No. 6863, dated 13th October 1903.	1901-02	5 „	Not settled	108	Ditto.
26. Dhrol State	Ditto	Ditto	1,57,938	Ditto	1900-02	5 „	1923-24	86,230	Ditto.
27. Khachar Desa Bhoj of Anandpur	Ditto	Ditto	4,577	Ditto	1901-02	5 „	1930-31	1,027	Ditto.
28. Kotda Sangani Taluka	Ditto	Ditto	19,150	Ditto	„	5 „	1924-25	13,271	Ditto.
29. Kotila Unand Bhan Suraj Bhim of Dedan.	Ditto	Ditto	4,500	Ditto	„	5 „	1933-34	905	Ditto.
30. Malia State	Ditto	Ditto	2,25,911	Ditto	1900-02	5 „	1951-52	1,48,740	Ditto.
31. Sayla State	Ditto	Ditto	15,138	Ditto	1901-02	5 „	1923-24	8,300	Ditto.
32. Wadhwan Civil Station Poor-house	Ditto	Ditto	5,182	Ditto	„	5 „	Not settled	2,423	Ditto.
33. Wankaner State	Ditto	Ditto	67,271	Ditto	„	5 „	1913-14	1,754	Ditto.
Total Local Fund Loans			5,04,908					2,62,758	
Total Kathiawar Agency			39,35,559					29,14,628	
Carried over			39,35,559					29,14,628	

No. I.—LOANS raised under the Guarantee of Government by Native States, Local Authorities, and other Public Bodies to end of 1915-16—*contd.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1916.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
BOMBAY—*contd.*			₹					₹	
Brought forward			39,35,559					29,14,628	
Rewakantha Agency.									
Japti Fund Loan—									
34. Thakur Jaswantsingji of Vasan Virpur	From Vasan Sevada Japti Fund.	Takavi advances, etc.	4,500	G. I., Foreign Dept., No. 2019-T. A., dated 19th September 1911, and G. R., P. D., No. 2900, dated 1st May 1911.	1911-12 and 1912-13	5 per cent.	1921-22	2,650	Principal and interest guaranteed.
35. Sihore	From Mewas Administration Fund.	Famine and Administrative purposes.	4,928	G. R. No. 3177, dated 1st May 1900, G. R. P. D. No. 3870, dated 15th June 1904.	1899-1900	4 „	9 years.	150	Ditto.
36. Chhaliar	Ditto	Ditto	3,718	Ditto	Do.	4 „	8 years.	2,238	Ditto.
Total Rewakantha Agency			13,146					5,038	
TOTAL NATIVE STATES			39,48,705					29,19,666	
LOCAL AUTHORITIES AND OTHER PUBLIC BODIES.									
Port Trust.									
37. Bombay Port Trust	By issue of Securities as prescribed by Section III of Act VI of 1879.	Purchase of properties referred to in Section 29 and generally described in Schedule A of Act VI of 1879.	75,42,800	Sections 39 and 40 of Act VI of 1879	1879-80 and 1885-86	4 per cent.	After three months' notice to be given by the Chairman of the Trustees in the Bombay Govt Gazette.	75,42,800	Interest guaranteed. *Vide* Section 35 of Act VI of 1879.
Above converted into £ at ₹15=£1.			**£502,853**					**£502,853**	

Improvement Trust.									
38. City of Bombay Improvement Trust—									
Loan No. 1	In the open market .	Extension of the Board's Scheme for the Improvement of the City of Bombay.	50,00,000	G. R., G. D., No. 3375, dated 3rd August 1899.	1899	4 „	1st November 1959.	50,00,000	Principal and Interest, *vide* sections 80-82 of Bombay Act IV of 1898.
Loan No. 2	Ditto .	Ditto .	30,00,000	G. R., G. D., No. 4795, dated 20th August 1901.	1901	4 „	6th September 1961.	30,00,000	Ditto.
Loan No. 3	Ditto .	Ditto .	30,00,000	G. R., G. D., No. 3136, dated 29th June 1902.	1902	4 „	15th July 1962.	30,00,000	Ditto.
Loan No. 4	Ditto .	Ditto .	60,00,000	G. R., G. D., No. 3337, dated 29th June 1903.	1903	4 „	20th August 1963.	60,00,000	Ditto.
Loan No. 5	Ditto .	Ditto .	50,00,000	G. R., G. D., No. 4299, dated 12th August 1904.	1904	4 „	7th September 1964.	50,00,000	Ditto.
Loan No. 6 . . .	Ditto .	Ditto .	30,00,000	G. R., G. D., No. 4298, dated 5th August 1905.	1905	4 „	12th September 1965.	30,00,000	Ditto.
Loan No. 7	Ditto .	Ditto . .	20,00,000	G. R., G. D., No. 5002, dated 22nd August 1906.	1906	4 „	2nd October 1966.	20,00,000	Ditto.
Loan No. 8	Ditto .	Ditto . .	15,00,000	G. R., G. D., No. 4977, dated 13th August 1907.	1907	4 „	24th September 1967.	15,00,000	Ditto.
Loan No. 9	Ditto .	Ditto . .	30,00,000	G. R., G. D., No. 5187, dated 18th August 1908.	1908	4 „	8th September 1968.	30,00,000	Ditto.
Loan No. 12	Ditto .	Ditto . .	25,00,000	G. R. G. D., No. 5421, dated 15th August 1912.	1912	4 „	28th August 1972.	25,00,000	Ditto.
Loan No. 13	Ditto .	Ditto . .	20,00,000	G. R. G. D., No. 5958, dated 13th August 1913.	1913	4 „	28th August 1973.	18,00,000	Ditto.
Loan No. 14	Ditto .	Ditto . .	50,00,000	G. R. G. D., No. 4225, dated 28th May 1914 and No. 2783, dated 31st March 1915.	1914	4 „	4th August 1974.	50,00,000	
Carried over .			4,10,00,000					4,08,00,000	

No. I—LOANS raised under the Guarantee of Government by Native States, Local Authorities, and other Public Bodies to end of 1915-16—*concld.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1916.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
BOMBAY—*concld.*									
Brought forward .			4,10,00,000					4,08,00 000	
Loan No. 15	In the open market .	Extension of the Board's Scheme for the Improvement of the City of Bombay.	25,00,000	G. R., G. D., No. 7555, dated 29th September 1915.	1915	4 per cent.	3rd January. 1976.	25,00,000	
Total Improvement Trust .			4,35,00,000					4,33,00,000	
Do. converted into £ at R 15=£1			**£2,900,000**					**£2,886,657**	
Loan No. 10	Ditto .	Ditto . .	**£566,600**	G. R., G. D., No. 2804, dated 31st May 1909.	1909	4 „	1st July 1969.	**£566,600**	Ditto.
Loan No. 11	Ditto .	Ditto . .	**£333,000**	G. R., G. D., No. 2552, dated 30th May 1910.	1910	4 „	1st July 1970.	**£333,000**	Ditto.
Total Improvement Trust .	...	...	**£3,799,600**					**£3,786,267**	
ABSTRACT.									
Native States.									
Kathiawar Agency			39,35,559					29,14,628	
Rewakantha Agency			13,146					5,038	
Total Native States			**39,48,705**					**29,19,666**	
Do. converted into £ at R 15=£1			**£263,247**					**£194,644**	
Local Authorities and other Public Bodies.									
Port Trust			**£502,853**					**£ 502,853**	
Improvement Trust			**£3,799,600**					**£3,786,267**	
Total Local Authorities and other Public Bodies.			**£4,302,453**					**£4,289,120**	
TOTAL BOMBAY .			**£4,565,700**					**£4,483,764**	

PUNJAB.									
1. Loharu State	From the Mandate Estate.	Adjustment of state debts.	3,11,000	G. I., Foreign Department, No. 3681-I. A., dated 20th September 1907.	1907-08	4½ per cent.	1933	2,42,486	Principal and interest guaranteed.
Amount converted into £ at Rs. 15-£1 .			£20,733					£16,166	
SUMMARY.									
TOTAL INDIA, GENERAL .			£ 80,000					£ 26,667	
„ BOMBAY . . .			£ 4,565,700					£ 4,483,764	
„ PUNJAB . . .			£ 20,733					£ 16,166	
GRAND TOTAL .			£ 4,666,433					£ 4,526,597	

No. II.—Capital raised under the Guarantee of Government by Railway Companies for expenditure on State and other Railways.

No. II A.—Capital raised for Railways, the property of Companies, in respect of which guarantees for interest on share Capital and for interest and repayment of Debenture Capital have been given.

Name of Railway.	Description of Debt or Liability.	Rate of Interest.	Nominal amount of Debt (or in the case of Share Capital the amount of such Capital).	Cash received in respect thereof.	Year in which raised (or renewed).	When redeemable.	Amount on 31st March 1916.
			Rs.	Rs.			Rs.
Hardwar Dehra	Capital expenditure in rupees . .	3 per cent .	(a) 30,27,840	30,27,840			30,27,840
	Ditto converted into £ at Rs. 15=£1 .	...	201,856	201,856			201,856

(a) Rs. 2,21,107 spent by Company direct on the Railway, not shown in account No. 79.

IIB.—CAPITAL raised for RAILWAYS treated as property of the STATE in respect of which guarantee for interest and repayment of CAPITAL has been given.

Name of Railway.	Description of Debt or Liability.	Rate of Interest.	Nominal amount of Debt (or in the case of Share Capital the amount of such Capital).	Cash received in respect thereof.	Year in which raised (or renewed).	When redeemable.	Amount on 31st March 1916.
			£	£			£
ASSAM-BENGAL	Share Capital in sterling	3 per cent.	1,500,000	1,500,000	Between 1894-95 and 1896-97.	.....	1,500,000
	Debentures in sterling	3½ „	480,900	(a)490,274	1914	4th July 1919	480,900
	Ditto	3¼ „	300,000	296,625	1914	13th April 1919	300,000
	Ditto	3¾ „	125,000	124,531	1914	4th January 1919	125,000
	Ditto	4 „	297,000	365,500	1915	3rd February 1918	297,000
	Ditto	4 „	75,000		1915	3rd August 1916	75,000
	TOTAL ASSAM-BENGAL		2,777,900	(c)2,776,930			2,777,900
BENGAL NAGPUR	Share Capital in sterling	3½ „	3,000,000	3,000,000	Between 1886-87 and 1898-90.	.....	3,000,000
	Debenture Stock in sterling	4 „	2,000,000	1,948,586	1914	1st January 1944	2,000,000
	Debentures in sterling	3½ „	750,000	742,500	1914	1st June 1919	750,000
	Ditto	5 „	448,900	1,225,225	1916	18th August 1917	448,900
	Ditto	3½ „	785,500		1913	18th February 1918	785,500
	Ditto	3½ „	374,900	376,497	1912	18th August 1916	374,900
	Ditto	3¾ „	400,000	399,000	1913	15th June 1918	400,000
	Ditto	3½ „	400,000	394,500	1904	21st April 1917	400,000
	Ditto	3½ „	400,000	400,000	1911	5th May 1916	400,000
	Ditto	3½ „	600,000	597,000	1914	31st January 1917	600,000
	Ditto	3½ „	400,000	400,851	1914	18th February 1917	400,000
	Ditto	3½ „	500,000	496,250	1914	2nd February 1919	500,000
	Ditto	4 „	325,500	333,582	1916	10th January 1917	325,500
	Ditto	3¾ „	155,000	154,419	1914	3rd January 1919	155,000
	Ditto	3½ „	120,000	119,400	1914	4th May 1917	120,000
	Ditto	3½ „	500,000	499,375	1914	15th Ju[illegible] 1919	500,000
	Ditto	3½ „	500,000	499,375	1914	15th July 1920	500,000
	TOTAL BENGAL NAGPUR		11,659,800	(b)11,586,560			11,659,800
BURMA	Share Capital in sterling	2½ „	2,000,000	2,000,000	Between 1896-97 and 1900-01.	.....	2,000,000
	Debenture Stock in sterling	3 „	1,250,000	1,199,819	1902	On or after 15th May 1932	1,250,000
	Share Capital in sterling	2½ „	1,000,000	1,020,000	1908	.....	1,000,000
	TOTAL BURMA		4,250,000	4,219,819			4,250,000

(a) Includes premium realised on £19,100 Debentures since discharged.
(b) Differs from the corresponding total in Account No. 79 by £2,502 being the net amount of premia realised and discount paid on debentures which have been discharged.
(c) Ditto ditto £ 938 ditto ditto ditto ditto

No. II.— Capital raised under the Guarantee of Government by Railway Companies for expenditure on State and other Railways—*contd.*

IIB.—Capital raised for Railways treated as property of the State, in respect of which guarantee for interest and repayment of Capital has been given—contd.

Name of Railway.	Description of Debt or Liability.	Rate of Interest.	Nominal amount of Debt.	Cash received in respect thereof.	Year in which raised (or renewed).	When redeemable.	Amount on 31st March 1916.
			£	£			£
Rohilkund and Kumaon	Joint Debenture Stock—State Share	4 per cent.	(a) 435,000	435,000	1909	31st December 1932	435,000
Lucknow-Bareilly	Debenture in sterling	3½ „	75,000	(c)88,102	1915	1st July 1917	75,000
Madras and Southern Mahratta (excluding Mysore).	Share Capital in sterling	3½ „	(b) 5,000,000	5,030,957	Between 1907-08 and 1908-09.	.....	5,000,000
	Debenture stock in sterling	4 „	2,500,000	2,471,538	1913-14	1st October 1938	2,500,000
	Debentures in sterling	3½ „	100,000	99,000	1914	31st May 1919	100,000
	Ditto	3½ „	160,000	158,800	1913	1st April 1918	160,000
	Ditto	3½ „	250,000	249,313	1913	1st March 1917	250,000
	Ditto	3½ „	475,000	475,000	1913	31st May 1920	475,000
	Ditto	3¼ „	505,000	504,900	1906	1st April 1917	505,000
	Ditto	3¾ „	335,000	334,163	1913	1st October 1918	335,000
	Ditto	3½ „	500,000	495,000	1912	1st August 1917	500,000
	Total Madras and Southern Mahratta (excluding Mysore).		9,825,000	9,818,671			9,825,000
Bombay, Baroda and Central India.	Share Capital in sterling	3 „	2,000,000	2,000,000	.....	.....	2,000,000
Great Indian Peninsula	Ditto	3 „	2,575,000	2,575,000			2,575,000
South Indian	Ditto	3 „	1,000,000	1,000,000			1,000,000
	GRAND TOTAL £		34,597,700	34,500,082			34,597,700

(a) State Share of the issue of £800,000 Joint Debenture Stock under agreement with the Company dated 24th March 1909. The proceeds of the loan were not paid over to Government.
(b) Includes £1,500,000 new Share Capital issued to the Company in exchange for a portion of the Madras Railway Annuity.
N.B.—Share Capital is redeemable on the transfer of the line to Government under the contract with the Railway.
(c) Includes profit realised in Exchange on Debentures which have been discharged. *Vide* footnote to account No. 79.

No. IIC.—DEBENTURES raised through COMPANIES for outlay on purchased RAILWAYS.

Name of Railway.	Description of Debt or Liability.	Rate of Interest.	Nominal amount of Debt.	Cash received in respect thereof.	Year in which raised.	When redeemable.	Amount on 31st March 1916.
EAST INDIAN	Debenture Stock in sterling	3 per cent.	5,000,000	4,835,892	Between 1899 and 1902	4th May 1929	5,000,000
	Ditto	3 „	1,500,000	1,363,637	1904	4th May 1929	1,500,000
	Ditto	3 „	1,500,000	1,378,291	1905	4th May 1929	1,500,000
	Ditto	3½ „	2,000,000	1,897,112	1907	4th August 1937	2,000,000
	Ditto	3½ „	2,450,000	2,360,303	1908	4th August 1937	2,450,000
	Ditto	3½ „	2,550,000	2,459,426	1909	4th August 1937	2,550,000
	Ditto	4½ „	3,500,000	3,459,579	1915	1st June 1935	3,500,000
	TOTAL EAST INDIAN		18,500,000	(a) 17,754,240			18,500,000
BOMBAY, BARODA AND CENTRAL INDIA.	Debenture Stock in sterling	3½ „	1,000,000	959,364	1908	15th October 1940	1,000,000
GREAT INDIAN PENINSULA	Ditto	3½ „	1,000,000	958,880	1908	15th July 1938	1,000,000
	Ditto	3½ „	2,500,000	2,294,278	1910	15th July 1938	2,500,000
	TOTAL GREAT INDIAN PENINSULA		3,500,000	3,253,158			3,500,000
SOUTH INDIAN	Debenture stock in sterling	4 „	2,318,248	2,295,244	1914	1st July 1945	2,318,248
	Debentures in sterling	5 „	510,000	508,088	1916	15th August 1917	510,000
	Ditto	3¾ „	250,000	249,375	1913	3rd July 1917	250,000
	Ditto	3¾ „	250,000	249,062	1914	3rd January 1919	250,000
	Ditto	3½ „	500,000	497,500	1915	3rd July 1916	500,000
	TOTAL SOUTH INDIAN		(b) 3,828,248	(c) 3,799,269			3,828,248
	GRAND TOTAL £		26,828,248	25,766,031			26,828,248

(a) Differs from the corresponding total in Account No. 74A. by £5,698 on account of discount paid in raising Debentures since discharged.
(b) Includes £774,900 on account of the Tinnevelly-Quilon Railway, Native State Section, the interest on which is under-written by the Travancore Darbar.
(c) Differs from corresponding total in Account No. 74A. by £7,225, being the amount of discount paid on renewal of Debentures which has been charged to Revenue in the South Indian Railway Accounts

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